

## Pan Inducted into the American College of Trust and Estate Counsel

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Vorys, Sater, Seymour and Pease LLP is pleased to announce that Emily Pan, a partner in the firm's Cincinnati office, has been inducted into the American College of Trust and Estate Counsel (ACTEC). ACTEC is a nonprofit association of lawyers and law professors skilled and experienced in the preparation of wills and trusts; estate planning; and probate procedure and administration of trusts and estates of decedents, minors and incompetents.

"We're excited for Emily. She joins a distinguished group of Vorys lawyers as a fellow of the American College of Trust and Estate Counsel," said Scott Powell, chair of the Vorys probate and tax group. "Being selected for the college is an amazing accomplishment and Emily's induction is further recognition of her judgement, reputation and legal skills."

To qualify for membership, a lawyer must have no less than 10 years of experience in the active practice of probate and trust law or estate planning. According to ACTEC, lawyers and law professors are elected to be fellows based on their outstanding reputation, exceptional skill, and substantial contributions to the field by lecturing, writing, teaching and participating in bar activities.

Pan's practice ranges from representing individuals with their estate planning and wealth transfer needs, corporate fiduciaries with respect to trust and estate administration issues and nonprofit organizations with their tax exempt compliance. Working with individuals, Pan assists with a variety of wealth transfer matters, including estate planning, charitable planning and business succession planning. She also regularly represents corporate fiduciaries on a wide range of trust and estate administration issues. Pan represents nonprofit organizations with respect to general governance issues, qualification for tax exemption, compliance with private foundation rules, public charity qualification and use of supporting organizations, and reorganization and dissolution. In addition, Pan works collaboratively with Vorys litigators on controversies related to wealth transfer, including estate, trust, real estate and closely-held business disputes, and the exercise of fiduciary duties by trustees, executors, administrators, guardians and

powers of attorney.

Pan serves on the Council of the Estate Planning, Trust and Probate Law Section of the Ohio State Bar Association and is a member of the council executive committee. The Council monitors Ohio's trust and estate law and drafts and proposes new legislation for consideration by the Ohio General Assembly. She is also a member of the Ohio State Bar Association and the Cincinnati Bar Association.

Pan received her J.D. from the University of Miami School of Law and her B.B.A. *cum laude* from the University of Miami.

**About Vorys:** Vorys was established in 1909 and currently has nearly 375 attorneys in seven offices in Columbus, Cincinnati, Cleveland and Akron, Ohio; Washington, D.C.; Houston, Texas; and Pittsburgh, Pennsylvania. Vorys currently ranks as one of the 200 largest law firms in the United States according to *American Lawyer* magazine.