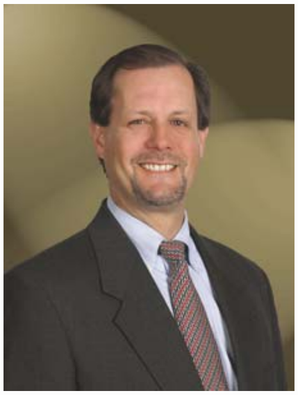

David P. Stanush

Shareholder
dstanush@obht.com
210.299.2306

AREA OF EXPERIENCE

+ Board Certified in Estate Planning & Probate Law by the Texas Board of Legal Specialization
+ Personal Estate Planning
+ Preparation of Wills, Trusts and Foundations
+ Tax Planning for U.S. and Foreign Citizens
+ Conduct of Probate, Trust and Tax Litigation
+ Supervision of Estate Administration
+ Guardianship Law
+ Fiduciary Litigation

EDUCATION

+ J.D., with honors, The University of Texas School of Law, 1987
+ B.B.A., with highest honors, in Accounting, The University of Texas at Austin, 1981

PROFESSIONAL AFFILIATIONS AND AWARDS

+ Texas Board of Legal Specialization Estate Planning and Probate Law Advisory Commission (2009-2011)
+ American College of Trust and Estate Counsel, Fellow
+ Named for more than ten consecutive years as one of *The Best Lawyers in America® 2012,* as published by Woodward/White, Inc. (2001-2012)
+ Recognized by Law & Politics and *Texas Monthly* magazine as a "Texas Super Lawyer" in the area of Estate Planning and Probate (2003-2011). Also identified as a "Top 50 Super Lawyer" for the Central and West Texas region (2009)
+ Listed by *Scene in SA* magazine as one of San Antonio's Best Estate Planning and Trust Attorneys (2004-2008, 2010-2011)
+ AV Rated by Martindale-Hubbell
+ San Antonio Estate Planners Council, Board of Governors (1992-1996)
+ United Way of San Antonio and Bexar County
+ Texas Society of Certified Public Accountants
    - Board of Directors, (2005 – 2010)
    - Texas CPA Tax Institute Committee, Chair (2004 and 2009)
    - Vice Chair, (2003)
+ San Antonio CPA Society
    - Board of Directors, (2000-2005)
    - Vice President, (2002-2005)
+ State Bar of Texas: Course Director, Advanced Tax Law Course, (1996)
+ San Antonio Bar Association
    - Co-Chair, Pro Bono Estate Planning Clinics, (1993-1995)
+ Boy Scouts of America, Eagle Scout

ADMITTED

+ To the practice of law in Texas
+ Certified Public Accountant, Texas

ADDITIONAL INFORMATION

David is a shareholder in the firm's Estate Planning & Probate and the Trust & Estate Litigation Practice Groups. He has experience managing tax, probate, and estate work and specializes in the administration of decedents' estates.

A representative sampling of his experience includes:

- Providing advice to individuals on estate planning for death or incapacity. Such advice includes tax planning for all federal taxes as well as inheritance and income taxes of different states and foreign countries, non-tax planning for minor children, and many other aspects of estate planning.
- Providing advice to individuals and fiduciaries in controversies with the Internal Revenue Service on audits of federal estate and gift tax returns and foreign estate and gift tax matters
- Providing advice to individual and corporate fiduciaries during the administration of decedent's estates, guardianship estates, and trusts, including the preparation of federal estate tax returns, inventories, and accountings, as well as advice on funding of bequests.
- Providing advice to fiduciaries on valuations of closely held businesses.
- Providing advice to beneficiaries of estates and trusts to determine and enforce their rights as beneficiaries.
- Participating in litigation matters involving estates, guardianships and trusts from the standpoints of both the fiduciary and the beneficiary. Such matters include, but are not limited to, participation in numerous trials in the Courts of the State of Texas as well as appeals of trial court decisions to the Appellate Courts of the State of Texas.
- Serving as an expert witness in trials involving decedent's estates, guardianships and trusts.
- Providing advice to fiduciaries and beneficiaries of trusts and estates as well as in divorce and marital planning situations on the proper characterization under Texas law of property as either separate or community property of a married couple.