

Biographical Sketch Suzanne M. Gradisher Attorney Amer Cunningham Co., L.P.A.

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Admitted to Practice of Law

State of Ohio, 2004

Employment History

Amer Cunningham Co., L.P.A. Associate	2004 to present
Instructor, University of Akron, Department of Accountancy	2004 - 2010
Assistant Professor of Business Law, Department of Finance, University of Akron	2010 to present
Graduate Assistant, University of Akron, Department of Accountancy	2002 - 2004
Summit County CASA/Guardian Ad Litem	2001

Higher Education

The University of Akron School of Law Juris Doctor, May 2004

University of Akron School of Accountancy Master of Taxation, May 2004

Kent State University Master of Business Administration, 1990, Major: Finance

University of Nevada Las Vegas B.S., *cum laude*, 1989, Major: Accounting

Recent Continuing Legal Education & Training

	A1 01'	02/07/05
National Business Institute – Probate Seminar	Akron, Ohio	02/07/05
Probate Guardianship Program	Akron, Ohio	02/11/05
The Complete Trust Course	Independence, Ohio	05/26/05
Drafting Wills and Trusts	Cleveland, Ohio	06/22/05
Death and Taxes – Preparing Returns for the Decedent's Estate (Ohio)	Cleveland, Ohio	12/02/05
Probate Law Section Meeting	Akron, Ohio	01/20/06
Highlights of the 40 th Annual 2006 Probate Laws	Akron, Ohio	01/31/06
Probate Law Section Meeting	Akron, Ohio	02/17/06
Tri-County Probate Court Seminar	Akron, Ohio	03/17/06
Augmented Estates Seminar	Akron, Ohio	04/21/06
Fiduciary Income Tax Workshop	Cleveland, Ohio	05/25/06
Advanced Issues in Probate Law Practice	Akron, Ohio	06/16/06
Ohio Trust Code Seminar	Akron, Ohio	08/15/06
Out-of-State Properties in Estate Plans	Akron, Ohio	09/15/06
Ethics, Professionalism & Substance Abuse	Akron, Ohio	09/29/06
Divorce & Estate Planning	Akron, Ohio	10/20/06
Challenging the Inventory: Filing an Appeal	Akron, Ohio	11/17/06
Medicaid Updates	Akron, Ohio	01/19/07
New Ethic Rules	Akron, Ohio	02/09/07
How the New Ethic Rules Affect Practicioners	Akron, Ohio	02/16/07
Banking with a Power of Attorney	Akron, Ohio	03/16/07
2006 Probate Case Law Update	Akron, Ohio	04/20/07
Local Rules of Summit County Probate Court	Akron, Ohio	05/18/07
Will Contests: From Start to Finish	Akron, Ohio	06/15/07
Capacity for Older Adults	Akron, Ohio	09/21/07
Business Valuation 101	Akron, Ohio	10/19/07
2007 National Tax Conference – Session I	Akron, Ohio	11/06/07
2007 National Tax Conference – Session II	Akron, Ohio	11/13/07
Estate Tax Apportionment	Akron, Ohio	11/16/07
Modification & Termination of Irrovocable Trusts	Akron, Ohio	01/25/08
Planned Giving Ideas for 2008	Akron, Ohio	02/15/08
Ohio Trust Code a Year after Enactment	Akron, Ohio	03/07/08
Akron Law Alumni Programming	Akron, Ohio	05/15/09
Valuation Issues in Estate & Gift Tax	Akron, Ohio	09/18/09
2009 National Tax Conference	Akron, Ohio	09/30/09
Ethical Issues in Estate Planning & Probate	Akron, Ohio	11/13/09
2010-2011 Tax & Financial Update	Akron, Ohio	06/03/10
Advanced Topics in Probate Law	Akron, Ohio	06/18/10
2010 National Tax Conference	Akron, Ohio	09/30/10
Insolvent Estates	Akron, Ohio	01/21/11
Tax Planning for Trusts and Estates	Cleveland, Ohio	02/09/11
Guardianships, Conservatorships & Emergency Guardianships	Akron, Ohio	02/18/11
What Every Non-Delaware Lawyer Should Know About Delaware Trusts	Akron, Ohio	03/18/11
Hospice, Death & Dying and Advance Directives	Akron, Ohio	03/30/11
Ohio Probate Case Law Update	Akron, Ohio	04/15/11
Estate Planning and Administration Under the 2010 Tax Act	Akron, Ohio	05/18/11
Estate of Complexity: Understanding Family Dynamics	Akron, Ohio	05/19/11
The Business Succession Plans Impact on Estate Value	Akron, Ohio	05/20/11
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<u>Recent Continuing Legal Education & Training (continued)</u>

Probate Litigation	Akron, Ohio	06/17/11
Advanced Topics in Probate Law	Akron, Ohio	06/18/11
Estate Law Tax Update	Akron, Ohio	09/16/11
Preparing for 2012: Major Changes to Ohio's POA, Trust and Probate Codes	Akron, Ohio	12/19/11
How to "Change" Irrevocable Trusts	Akron, Ohio	01/20/12

Memberships

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American Bar Association	2004 to present
Tax Law Section	2004 to present
Ohio State Bar Association	2004 to present
Akron Bar Association	2004 to present
Probate Section	2004 to present
University of Akron Liaison Committee	2006 - 2009
Board Member, Project: Learn	2006 - 2007