

Dear Friends:

December 6, 2013

We offer you warm holiday greetings as we celebrate another year of life. Although life can be hectic at times, we are still grateful amidst the chaos because we know that life is precious and a gift from God.

We remember all of our beloved clients with whom we have had the privilege of meeting this year. Some clients we only knew for a short period before their lives ended due to illness or tragedy, but regardless of the time spent together, every client touched us in a unique way.

We had another busy year and many reasons for which to be thankful. As many know from reading our quarterly e-newsletters, there were a lot of uncertainties in our area of practice with the elimination of the Ohio estate tax (OET) in January 2013. However, despite the elimination of the OET, people still understood the importance of estate planning for reasons outside of minimizing taxes. This understanding resulted in a steady flow of business in 2013 that was not adversely affected by the changes in the tax code, and now we are on target to have the best year in our firm's history. We feel very blessed to be in this position considering how drastically the elimination of the OET could have affected our practice. Thank you for making this possible.

We are grateful for all of the opportunities that Nancy Roberson was given to speak at special events around the state of Ohio about her personal story and the importance of planning for death and disability. We also congratulate Nancy for being honored as a recipient of the 2013 Leadership Excellence Award by the Ohio Diversity Council. Nancy accepted the award at the 2013 Northeast Multicultural Leadership Summit in Cleveland.

Due to our growing number of clients, we send a letter like this only once each year by way of the U.S. Postal Service. We appreciate knowing when you change your email or snail mail addresses so that we can remain connected. We would also like you to receive our quarterly e-newsletters that we send through email, and we would like you to hear about our weekly happenings that we post on Facebook.

Please visit our website at www.robersonlawdayton.com where you can sign up for our e-newsletter on the home page, or visit our Facebook page at <http://www.facebook.com/nancyaroberson> and "like us" so that we can keep in touch with you on a more frequent basis. If you are a Gmail user, please make sure to add Nancy Roberson to your primary mailbox to ensure that you don't miss out on our e-newsletters. We have over 2700 people who are sent our e-newsletters every quarter; when Gmail changed its email delivering protocol, many of our clients stopped receiving our e-newsletters.

May Peace, Joy, Hope, and Happiness be yours during this Holiday Season and throughout the New Year.

With warm regards,

Judy Sullivan Nancy Roberson *Trisha Webb*
Jennifer Berkett Amy Cary *Mimi Estess*
Bob Roberson
Kristina Madani Cheryl Laill *Darlene Hartman*

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