



Practice Concentration

- § Corporate Law
- § Business Law
- § Estate Planning
- § Estate Administration

Firm Involvement

- § Shareholder
- § Former Board Treasurer
- § Former Chairman of Business and Estate Groups

Admissions & Certifications

- § Pennsylvania, 1975
- § U.S. District Court Western District of Pennsylvania
- § U.S. Tax Court

Professional Affiliations

- § Erie County Bar Association, *Former President*
- § Pennsylvania Bar Association
- § American Bar Association
- § Estate Planning Council of Erie, *Former President*

Mr. Dwyer was licensed as a Certified Public Accountant in Virginia and Pennsylvania. He previously served as an instructor of Federal Taxation at Georgetown University School of Business Administration and as a member of the Tax Department of Price Waterhouse in Washington, D.C. Mr. Dwyer's practice is concentrated on the following: (i) transactions involving acquisitions, dispositions, and mergers of business entities, closely-held organizations involved in successorship planning, and the tax analysis of the consequences of these matters; and (ii) the implementation of sophisticated estate and trust planning and the administration of complex estates and trusts.

Education

- Georgetown University Law Center, 1974, J.D.
- Georgetown University, 1970, B.S.B.A

Recent Accomplishments

- orchestrating sales of a manufacturing business for over \$25 million and \$15 million
- administering an estate having assets in excess of \$100 million
- negotiating a license on behalf of a food manufacturer procuring worldwide rights to manufacture and sell products using the trademarks of a nationally known television personality
- representing the borrower in the refinancing of a 100 unit residential community
- developing and implementing a successorship plan for a plastics manufacturer valued in excess of \$15 million

Awards & Honors

- Philanthropic Advisor of the Year Award, Hamot Health Foundation

Speaking Engagements

- Variety of programs for numerous organizations on estate and financial planning

Community & Professional Service

- Erie Community Foundation, *Secretary, Trustee*
- Erie County Bar Association, *Board Member, Former President*
- United Way of Erie County, *Board Member, Former Board Chairman*
- Hamot Health Foundation, *Former Board Member & Board Chairman*
- Springhill Senior Living Community, *Board Member*
- Disciplinary Board of the Supreme Court of Pennsylvania, *Hearing Committee Member*
- Penn Attorneys Title Insurance Company, *Former Board Member & Chair*
- Estate Planning Council of Erie County, *Former Board Member & President*
- The Erie Club, *Former Board Member & President*
- Kahkwa Club, *Former Board Member & President*
- Catholic Charities, *Former Board Member & Treasurer*

**KNOX
McLAUGHLIN
GORNALL
& SENNETT**

Attorneys & Counselors

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