# KRIEG DEVAULT

# Insights

### Krieg DeVault LLP Announces Partnership of Employee Benefits and Employee Stock Ownership Plan (ESOP) Attorney Jude Anne Carluccio

### January 2, 2012

Krieg DeVault is pleased to announce that Jude Anne Carluccio has been named Partner in the firm's Minneapolis, Minnesota office. Ms. Carluccio joined the firm as Of Counsel in May 2011. She will continue to be an integral member of the firm's Employee Benefits and Executive Compensation and Employee Stock Ownership Plan (ESOP) Practices, leading the firm's legal presence in Minneapolis.

"Ms. Carluccio offers our firm extensive national experience and leadership in structuring all aspects of ESOPs," said Sharon Hearn, Partner and Chair of Krieg DeVault's Employee Benefits and Executive Compensation Practice. "Her partnership further strengthens our commitment to our clients to broaden our growing national practice."

Ms. Carluccio regularly represents many clients who are involved in buying or selling businesses and, in particular, clients who utilize ESOPs as a business succession tool. She is experienced in counseling all parties involved in the purchase or sale of closely held businesses, and represents parties in ESOP transactions including commercial lenders, institutional and individual trustees, shareholders, management, and third-party administrators. Her representation of such parties to ESOP transactions has included virtually all facets of legal issues arising from the ESOPs' unique shareholder status. Ms. Carluccio works with private and public companies regarding the design, implementation, qualification, administration, funding, communication and termination of all types of qualified and non-qualified employee benefit and executive compensation plans.

Ms. Carluccio earned her law degree at Fordham University and services clients from the firm's Minneapolis, Minnesota office.

#### About Krieg DeVault LLP

Krieg DeVault LLP is a 140-professional, diversified law firm representing a wide variety of local, regional and national clients. It is a business-focused law firm with offices in Indianapolis, Carmel, Noblesville, Mishawaka, and Schererville, Indiana, Chicago, Illinois, Atlanta, Georgia, Minneapolis, Minnesota, and Boca Grande, Florida. The firm's attorneys have significant experience in key areas that address the needs of a diversified client base.