



AMY L. DEMLOW

Managing Member

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OVERVIEW

Amy Demlow is the Managing Member of Critchfield, Critchfield & Johnston—the first woman in the over 150-year history of the firm to assume the role. In nearly 25 years of practice, she has developed broad capabilities in complex corporate and business transactions and real estate matters. She also counsels owners of closely-held businesses on various estate planning matters. Amy has worked with several families and closely-held business owners in structuring their family trust company as a solution to business succession and successor trustee issues.

M&A/CORPORATE AND BUSINESS

Amy serves as lead counsel on many firm M&A transactions, whether closely-held exchanges, private equity, or sales to public companies. She is results-oriented and works easily with investment bankers and certified public accountants on a team approach. She is familiar with tax, regulatory and complex issues that affect buyers and sellers. She also acts as general counsel to a number of firm clients, providing guidance on matters such as corporate governance, executive compensation, and business succession planning.

ESTATE PLANNING

In addition to her general corporate work, Amy leads clients through the process of estate planning, with a focus on the preservation and protection of assets through the use of comprehensive wealth transfer and tax-saving strategies. She designs tailored planning options not only to minimize tax but to address sometimes sensitive family dynamics as well.

FAMILY TRUST COMPANIES

Amy is also skilled in the creation of customized Family Trust Companies. These entities provide families and family businesses with the option of forming their own private trust company in Ohio to serve as a trustee for family trusts. Amy considers the unique dynamic of each family as she structures these companies as a solution to

PRACTICE AREAS

CORPORATE AND BUSINESS

COMPANY FORMATION AND
BUSINESS PLANNING

EMPLOYMENT AND LABOR

EXECUTIVE COMPENSATION

ESTATE PLANNING, PROBATE, AND TRUST ADMINISTRATION

BUSINESS SUCCESSION PLANNING

FAMILY AND PRIVATE TRUST
COMPANIES

CHARITABLE PLANNING

SOPHISTICATED ESTATE PLANNING

MERGERS AND ACQUISITIONS

REAL ESTATE

TAX PLANNING, ZONING AND
INCENTIVES

REAL ESTATE FINANCE

REAL ESTATE DEVELOPMENT

business succession and successor trustee issues. In addition to her responsibilities to her clients, her firm, and to the numerous boards on which she sits, Amy actively educates others through speaking engagements with organizations such as Women in Business, Non-Profit Symposium on Fundraising, Medina Chamber of Commerce Business and Growth, and the Medina Chamber of Commerce Women's Business Conference. She is also a frequent speaker on non-legal issues such as work-life balance and LGBT issues.

EDUCATION

University of Akron School of Law, J.D.

University of Akron College of Business, Master of Taxation

University of Akron College of Business, B.S.

ADMISSIONS

Ohio

EXPERIENCE

CAPITAL RAISING

- Securitization of consumer loan paper for a publicly-traded financial institution with senior and subordinate certificates – six private offerings in excess of \$44 million each
- \$50 million private offering of capital securities, Series A under trust indenture for publicly traded financial institution and subsequent exchange offering of Series A securities
- \$3.250 million private offering of capital securities under trust indenture for a publicly-traded financial institution_

ACQUISITIONS STRUCTURES

- Structured acquisition of a manufacturing company and subsidiaries by a publicly-traded company as Internal Revenue Code section 351 transaction where total combined value exceeded \$250 million
- Structured acquisitions to protect the use of net operating losses and credits in excess of \$600,000 by an acquirer
- Structured reverse triangular merger to avoid two-party merger being treated as a deemed asset acquisition
- Formed holding company to achieve corporate synergies for manufacturing and related service companies with a combined value in excess of \$6 million
- Restructured transaction with publicly traded acquirer from taxable sale of assets to business separation followed by a non-recognizable transfer of assets under Internal Revenue Code section 368(a)(1)(C)

OTHER TRANSACTION PROJECTS

- Worked on straight A reorganizations of two publicly traded companies
- Researched federal income tax issues related to executive compensation including golden parachute payments, restricted stock agreements, incentive stock options, and Internal Revenue Code section 83(b) elections
- Worked on a variety of asset and stock acquisitions for publicly traded and private companies where total value ranged between \$500,000 and \$5 million
- Worked on spin-offs of unrelated businesses for various clients

REAL ESTATE PROJECTS

- Formation and structure of limited liability companies to develop residential and commercial projects
- Draft and negotiate purchase agreements and related easements, rights of way, and licenses
- Negotiation of loan documents on behalf of their clients
- Formation and drafting of homeowner associations and commercial condominium associations

NON-PROFIT CORPORATION PROJECTS

- Structured and created tax-exempt holding company including the formation of corporation and application to Internal Revenue Service for tax-exempt status
- Advised on supporting organizations and donor-advised funds for non-profit clients
- Structured loan program for a local college to lend seed money to non-profit organizations for new initiatives focused on supplementing funding sources
- Consulted, advised, and facilitated the merger of two 501(c)(3) organizations who desired to achieve greater economic and administrative efficiencies

RECOGNITIONS

- Named to *The Best Lawyers in America*® for Corporate Law (2021)
- Medina County Economic Development Corporation, Finalist, Outstanding Community Advocate (2018)
- Leadership Medina County, Finalist, Excellence in Business Leadership (2018)
- Women's Journal/ATHENA Medina County, ATHENA Award, (2014)
- Ohio State Bar Foundation, Community Service Award for Lawyers 40 and Under (District 10 Community Service Award Recipient) (2007)
- Medina County Economic Development Corporation, Finalist, Individual Award (2007)

AFFILIATIONS

- Ohio State Bar Association
- Medina County Bar Association

IN THE COMMUNITY

- Main Street Medina, Board of Directors (current)
- Medina County Economic Development Corporation, Member (2010 – current)
- Medina Hospital, a Cleveland Clinic Hospital, Trustee (current)
- United Way of Medina County
 - Trustee (2003-2009)
 - Chair (2008-2009)
 - Committee member (current)
- Leadership Medina County, Class of 2001
 - Trustee
 - Committee member (current)
- Greater Medina Chamber of Commerce, Trustee (2010 – 2018)
- Medina City School Foundation
 - Trustee (2003-2009)
 - Treasurer (2007-2009)
- Medina City School Technology School Board (2007-2009)
- Leave A Legacy/Write a Will Week, Volunteer Attorney (2004-2006)
- Medina County Estate Planning Council

SPEAKING ENGAGEMENTS

- Medina Chamber of Commerce Business Growth Conference (Fall 2007)
- Non Profit Board symposium on fundraising (Spring 2007)
- Women in Business/Medina Chamber of Commerce (Fall 2006)
- Leave a Legacy (Summer 2009)
- Women's Business Conference/Medina Chamber of Commerce (Winter 2013)