

Biographical Sketch: Suzanne M. Gradisher

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 |
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| 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

| National Business Institute – Probate Seminar | Akron, Ohio | 02/07/05 |
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| 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 |

Recent Continuing Legal Education & Training (continued)

| Probate Litigation | Akron, Ohio | 06/17/11 |
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| 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 |
| Probate Law Section Meeting | Akron, Ohio | 02/17/12 |
| Probate Law Section Meeting | Akron, Ohio | 03/16/12 |
| Probate Law Section Meeting | Akron, Ohio | 04/20/12 |
| Advanced Topics in Probate Law | Akron, Ohio | 06/29/12 |
| Probate Law Section Meeting | Akron, Ohio | 10/19/12 |
| Ethics, Professionalism, & Substance Abuse | Akron, Ohio | 12/12/12 |
| Probate Law Section Meeting | Akron, Ohio | 05/17/13 |
| Estate and Guardianship Administration Local Rules & Procedures | Akron, Ohio | 06/21/13 |
| Probate Law Section Meeting | Akron, Ohio | 09/20/13 |
| Advanced Topics in Probate Law | Akron, Ohio | 06/27/14 |
| Landlord/Tenant & Other Real Estate Issues in Probate Estates | Akron, Ohio | 05/15/15 |
| Advanced Topics in Probate Law | Akron, Ohio | 06/19/15 |
| National Tax Conference | Akron, Ohio | 09/30/15 |
| Economy 2016: The Election & Its Monetary Impact | Akron, Ohio | 10/06/15 |
| Ohio Virtual Tax Academy | Akron, Ohio | 07/15/15 |
| International Tax Conference | Akron, Ohio | 03/16/16 |
| National Tax Conference | Akron, Ohio | 09/29/16 |
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Memberships

| 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 |