



MAURICE D. LEE, III

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SERVICES

Charitable Giving
Estate Planning and
Administration
Private Client
Retirement Planning

Maurice D. Lee, III concentrates his practice in estate planning, estate and trust administration, charitable tax planning, representation of nonprofits, guardianships, estate and trust litigation, and the taxation of estates and trusts. He has spent his 42-year career entirely with Saul Ewing Arnstein & Lehr.

Maurice counsels families in estate planning, representing those of relatively modest means to those worth hundreds of millions of dollars. In his practice, his goal is to provide families with practical and tax-efficient ways to transmit wealth to the next generation, while retaining a commitment to ultimate dispositive wishes. Maurice has been involved in the planning of sophisticated estate planning techniques, with the goal of efficiently and effectively creating an estate plan that is comprehensible to the family.

Maurice has counseled the executors of numerous estates over the course of his career, leading them through the multiple and complex steps required to settle and distribute the estate of a decedent. This has often involved handling estate and gift tax disputes before the IRS and the Tax Court. Maurice also represents trustees, both corporate and individual, in dealing with the rules and laws under which trustees must operate. Maurice has also been involved in numerous contested Orphans' Court matters over the years, from will contests and will construction cases to surcharge litigation.

He is the co-author of the text, *Course Material on Lifetime and Testamentary Estate Planning* and is also co-author of *The Pennsylvania Supplement to the Tenth Edition of Lifetime and Testamentary Estate Planning* by Harrison Tweed and William Person. Maurice lectures frequently both to lawyers and lay groups on subjects relating to estate planning and estate administration.

HONORS

Selected for inclusion in Pennsylvania *Super Lawyers*, 2006 to present

MEMBERSHIPS AND AFFILIATIONS

Member, Real Property, Probate and Trust Section, American Bar Association

Member, Real Property, Probate and Trust Section, Pennsylvania Bar Association

Member, Real Property, Probate and Trust Section, Philadelphia Bar Association

Member, Real Property, Probate and Trust Sections, New York State Bar Association

Fellow, American College of Trust and Estate Counsel

Former Member, Executive Committee, Probate and Trust Law Section, Philadelphia Bar Association

EDUCATION

J.D., Georgetown University Law Center, 1975

B.A., Princeton University, 1972, *cum laude*

BAR ADMISSION

New York

Pennsylvania

FIRM MANAGEMENT POSITIONS

Charitable Giving, Chair