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LIABILITY COMPANIES  
AND PARTNERSHIPS

A Guide to Business  
and Tax Planning

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By

SUSAN KALINKA

JEFFREY W. KOONCE

Managing Director

Bernhard Capital Partners

PHILIP T. HACKNEY

Associate Professor of Law

University of Pittsburgh School of Law



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## **In Memoriam**

Professor Susan Kalinka unfortunately passed away very late in 2009, and before she could entirely finish all of her work on this update of her volumes. Susan was a trusted and highly respected author for Thomson Reuters (formerly West Publishing Company) for the better part of two decades. She took a great deal of pride in her work, she showed only the greatest respect for both her publisher and her readers, and her consistently demonstrated ability to both think and write at the highest level of excellence was genuinely exceptional. This work on Limited Liability Companies and Partnerships is the best such publication available, and it is emblematic of the high-minded ambitions that Susan brought to all of her endeavors. From both personal and professional perspectives, Susan will be greatly missed.





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