

February 10, 2021

Dear Friends,

This new year, 2021, marks the 25th Anniversary of Altman & Associates. As we reflect on this exciting milestone, I wish to extend my heartfelt gratitude to each of our clients, team members, industry peers, family, and friends. Your support and dedication over the years have made our success possible. When I opened Altman & Associates in 1996, my goal was to provide legal excellence and the utmost in customer service. These principles, along with the help of an incredible team of attorneys and support staff, continue to guide us today.

As you may know, in addition to working with individuals and families, Altman & Associates helps businesses with their succession plans. As we look to our future as a firm, it is important for me to practice what I so often preach. This means ensuring that we can continue to serve our clients and their loved ones for years to come.

A New Chapter for Altman & Associates

The purpose of this letter is to share some exciting news. I have decided to join forces with an outstanding law firm, Frost Law. I have known Glen Frost for close to a decade and, during that time, have had the opportunity to work with his firm in an "Of Counsel" capacity on various business, litigation, and estate matters. In getting to know Glen and his partners, Eli Noff and Matt Kraeuter, I discovered that we share similar values rooted in legal integrity and a client-first approach. Together, we concluded that combining our efforts would be mutually beneficial to our clients.

How Will This Impact You?

First, let me assure you, I am **not** retiring. I plan on practicing estate law and working with my clients for years to come. Similarly, the Altman team will remain intact, and you will continue to work with and hear from the same people you have in the past. We will continue to operate as Altman & Associates, as a boutique estate law practice. Your documents and client files will remain secured by us, and our office locations stay the same, with the addition of Annapolis and Frederick, Maryland, and locations in Florida and Pennsylvania.

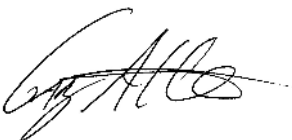
Second, the only immediate change you may notice is that our billing and administrative systems will be enhanced to reflect the merger with Frost Law. Our focus continues to provide our beloved clients with uninterrupted, excellent estate, probate, and trust administration services. In short, it is business as usual!

Third, this merger provides these added benefits to our clients:

- additional lawyers and support staff
- experience in tax controversies, business planning, corporation law, and litigation
- ensuring continuity in service for decades to come

Once again, thank you for your enduring support and trust. I am deeply appreciative of the opportunity to continue serving you and your loved ones. If we can be of any assistance, or if you have questions regarding our merger with Frost Law, do not hesitate to contact me at 301-468-3220 or gary@altmanassociates.net. I am always just a phone call or an email away.

With Gratitude,



Gary Altman