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# MORRIS NICHOLS ARSHT & TUNNELL

## AREAS OF FOCUS

Delaware Trust Counsel  
Estate Planning & Administration  
Legal Opinions  
Non-Profit  
Trusts & Estates Litigation

## Non-Profit

The Morris Nichols Trusts, Estates & Tax Group represents all forms of non-profit companies. We work with public charities, foundations and other non-profit entities handling the process of forming the charitable entities and qualifying them as tax-exempt organizations. We advise non-profit boards on regulatory and compliance issues.

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