

Articles prepared by attorneys from the Firm’s Business & Finance Department were published in the most recent Pennsylvania Bar Association Business Law Section newsletter. The newsletter can be viewed [here](#).

Lee Piatt’s [article titled “Capitalize the Single-Member LLC”](#) identifies practice tips for properly capitalizing and structuring a Pennsylvania limited liability company that is owned by only one member. The article illustrates how such steps can be used to bolster the limited liability protection afforded to the single owner of a Pennsylvania limited liability company.

An [article](#) prepared by Paul Rushton describes how certain changes to the Pennsylvania Associations Code and Realty Transfer Tax Rules have eliminated the justifications for continued ownership of real estate through general partnerships. Paul’s article explains that it is now increasingly advisable for general partners to consider the potential conversion of their real estate holding general partnerships into a form of entity that affords limited liability protection.

If you have any questions about these articles, please feel free to contact Lee or Paul. Lee’s contact information can be found [here](#) and Paul’s contact information can be referenced [here](#). To learn more about the firms Business & Finance Department please click [here](#).