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## Andrew L. Howell

Prior to joining CNM as a shareholder in November of 2008, Mr. Howell practiced with Lewis, Hansen, Waldo and Pleshe ("LHWP") a small boutique firm located in Salt Lake City, Utah. Prior to joining LHWP, Mr. Howell was a member of the law firm of Durham, Jones & Pinegar (a regional law firm of approximately 60 attorneys), in Salt Lake City, Utah, from 2001-2007.

Mr. Howell represents clients with respect to estate planning, probate and estate administration matters, charitable giving, and sophisticated business and tax planning matters, as well as representation of financial institutions. He first began developing his expertise in this area of practice while working for his Grandfather, Max B. Lewis and assisting with numerous business transactions requiring advanced planning techniques and strategies. He has continued to develop his practice in this area of specialty, including assisting clients in the preparation and review of trusts and wills, instruments for charitable giving, and various other estate and family planning documents. Mr. Howell assists in planning and structuring business organizations, stock and asset sales and purchases, buy-sell and shareholder agreements, and other business buy-out and business succession planning.

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