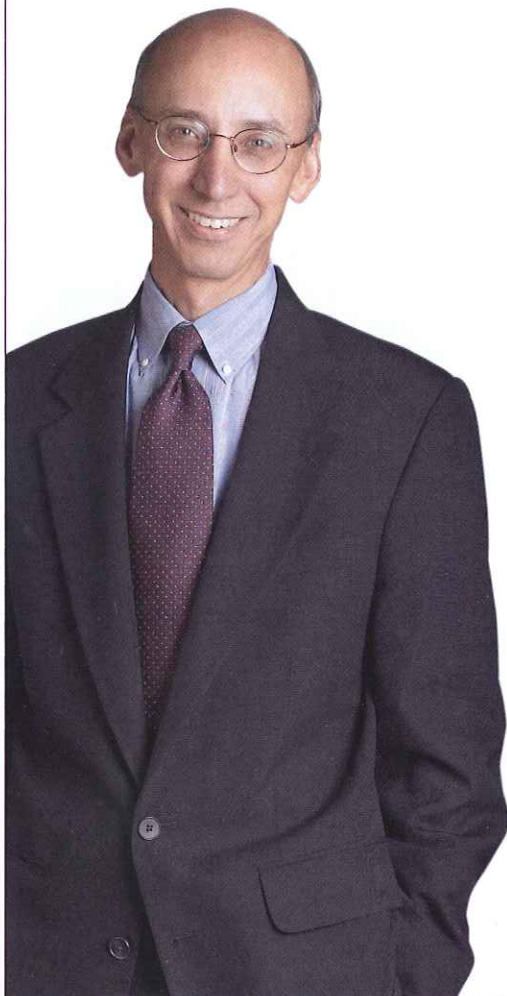


PETER BEACH / Sheehan Phinney Bass + Green PA / Mergers & Acquisitions



**What makes a great attorney?**

Good attorneys are smart and creative, of course, but a great attorney has to be a good communicator. In my practice — I'm a tax lawyer dealing primarily with mergers and acquisitions — being able to communicate complicated legal analyses in a clear and simple way is essential. Also sometimes explaining the policy underlying the law can make it easier to understand. And even more important is being able to tailor your explanations to your client's mood and state of mind. A client who is angry at the IRS will hear an explanation differently than one who is simply interested in understanding the issues.

**Did something specific attract you to your specialty?**

Right from the start when I first thought that I might want to be a lawyer I was attracted to the tax aspects of business arrangements. I can't really explain why. It wasn't the result of a "thinking" process. I just felt comfortable with everything about it.

**What's something you learned in law school that has guided you through the years?**

The value of hard work. I'm not a genius. I kept up in law school by working hard and I keep on top of my practice by working hard.

**Can you briefly share your most memorable moment as a practicing attorney?**

I've obtained many wonderful economic outcomes for clients over the years, but the most memorable moments from my practice all relate to my non-profit clients. I represent many non-profit organizations and I get tremendous satisfaction out of helping move a powerful mission forward.

**What do you do to relax?**

I have meditated twice a day since I was 18. For me, carrying the inner peace that I find in meditation into my daily life is what makes life worthwhile. You can't take the ups and downs out of life, especially as a lawyer, but you can find a way to meet whatever life throws at you gracefully, with a magical melding of strength and flexibility that inner peace gives you. Meditation isn't the only way to find it — it's what works for me.

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# BEST LAWYERS OF NEW HAMPSHIRE 2014

Every year the national polling firm Woodward/White performs an exhaustive search for the country's top attorneys and publishes their names in its comprehensive volume, "The Best Lawyers in America." The 2014 edition has just been completed, and here is the volume's Granite State contingent.

## PLUS Q&As WITH FIVE TOP ATTORNEYS

LISTED ALPHABETICALLY BY 1. SPECIALTY 2. TOWN 3. LAW FIRM 4. ATTORNEY'S NAME

Names highlighted in aqua were picked by Woodward/White as "Lawyers of the Year"

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...ORY LAW  
...fundstein  
...Callahan  
...PC  
...ROUSSOS  
...PA  
...Smith  
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...Chapman  
...PA  
...Connor  
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...Felmly  
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...n PA  
...Glahn III  
...raf,  
...n PA  
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...yer  
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...TION  
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