

Cordelia A. Glenn Grabiak

Partner

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OVERVIEW

Cordelia Glenn Grabiak is a partner in the firm's tax-exempt organizations and nonprofit institutions practice group. Cordelia provides corporate advice for nonprofit organizations and systems, including formation, reorganization, and dissolution, governance, governance disputes, executive compensation practices, fiduciary duties, conflict of interest issues, and contracting.

Nonprofit Organizations: Corporate advice for nonprofit organizations and systems, including formation, reorganization, and dissolution, governance, governance disputes, executive compensation practices, fiduciary duties, conflict of interest issues, and contracting.

Tax-Exemption: Advice regarding obtaining and maintaining federal tax-exempt status, avoiding and addressing excess benefit transactions and self-dealing, unrelated business income issues, domestic and international grantmaking, maintenance of public charity status, private foundation compliance, relationships with taxable organizations, compliance with restrictions on lobbying and political campaign activity, obtaining and maintaining state sales and use tax-exemption and real property tax-exemption.

Transactions: Corporate reorganizations, mergers, and affiliations of nonprofit organizations, transactions between tax-exempt and taxable organizations, and joint ventures between tax-exempt and taxable organizations.

Fundraising: Regulatory compliance for charities with respect to local and multi-state fundraising programs and Internet solicitations, contracts with professional solicitors and fundraising counsel, and conduct of special events.

ACHIEVEMENTS

- Listed in *The Best Lawyers in America*® as "Lawyer of the Year" for Nonprofit / Charities Law in Pittsburgh, PA, 2025, 2027
- Named to Pennsylvania Super Lawyers Rising Star list, 2005-2006

PROFESSIONAL / CIVIC ACTIVITIES

- Board of Directors, Partners for Quality, Inc., and Partners for Quality Foundation, Inc. (2014-)

- Board of Directors, Travelers Aid Society of Pittsburgh, Inc. (former director and vice president, 2007–2014)
- Member, American Health Lawyers Association

SPEAKING ENGAGEMENTS

- *Structures and Investments for Socially Responsible Entities* - K&L Gates & Idea Foundry Seminar (April 2017)
- *Lobbying Compliance Training* - Client Presentations (June 2015, February 2012)
- *Fiduciary Duties of Directors* - Client Annual Meeting Presentation (March 2014)
- *Roles and Responsibilities of Directors of Tax-Exempt Organizations* - Client Board Retreat Presentation (September 2012), K&L Gates Seminar (September 2010)
- *The New Form 990 and Good Governance Practices for the 21st Century* - Pennsylvania Advocacy and Resources for Autism and Intellectual Disability (PAR) Solutions Conference (November 2009), 39th National Council for Community Behavioral Healthcare Conference (April 2009), United Way of Allegheny County/K&L Gates Seminar (September 2008)
- *New and Emerging NPOs: Nuts & Bolts of Starting a Nonprofit Organization and Fundamentals of Survival* - Washington County Bar Association Law School for Nonprofits (October 2009)
- *What Executives Should Know About Mergers and Affiliations* - 39th National Council for Community Behavioral Healthcare Conference (April 2009)
- *The New IRS Form 990: Plan of Attack* - Association of Organ Procurement Organizations Fall Financial Management Council Meeting (September 2008)
- *Preparing for the New Form 990: Regional Briefings for Hospital Executives* - Hospital Council of Western Pennsylvania (September 2008)
- *Minimizing Risk: Structuring and Operating Your Social Enterprise* - Teeter & Associates and K&L Gates Seminar (November 2007)
- *Categories of Tax-Exempt Organizations* - National Business Institute CLE (April 2007)
- *Fundraising and the Law* - Bayer Center for Nonprofit Management (April and December 2006) and Association of Fundraising Professionals/Pittsburgh Planned Giving Council Development Summit (May 2006)

EDUCATION

- J.D., The George Washington University Law School, 1999 *(with honors; Articles Editor, The George Washington Law Review)*
- B.S., Georgetown University, 1994 *(cum laude)*

ADMISSIONS

- Bar of Pennsylvania

THOUGHT LEADERSHIP *POWERED BY HUB*

- June 2026, ESG and the Sustainable Economy Handbook
- June 2025, Handbook for Directors of Nonprofit Corporations in the United States

OTHER PUBLICATIONS

- "IRS Imposes $42 Million Intermediate Sanction on Directors of an Exempt Organization," Nonprofit Update, February 2000
- "A Stricter Application of the Final Judgment Rule to Executive Branch Officials," *George Washington Law Review*, April 1998

NEWS & EVENTS

- 20 August 2026, Nearly 300 K&L Gates Lawyers Recognized Among 2027 Best Lawyers in America, Ones to Watch
- 23 August 2024, K&L Gates Advises Lehigh Valley Health Network on Merger With Jefferson Health to Create $15 Billion Health System
- 13 September 2021, K&L Gates Releases ESG and the Sustainable Economy Handbook

OTHER MEDIA MENTIONS

- Mentioned, "Excela Health, Butler Health System officially merged," *Pittsburgh Business Times*, 3 January 2023

AREAS OF FOCUS

- Tax
- Healthcare and FDA
- Healthcare Transactions
- Nonprofit Organizations

INDUSTRIES

- Consumer Goods and Services

- Healthcare
- Higher Education Institutions
- Life Sciences

EMERGING ISSUES

- ESG - Sustainability and Responsible Business