FACULTY BIOGRAPHIES
(in alphabetical order)

SUSAN H. ACCETTA

Stern Keiser & Panken & wohl, LLP
White Plains

Associate
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Phone: 914-428-8800

Susan H. Accetta concentrates her practice in the areas of trust and estate planning, estate administration, real estate and elder law. Ms. Accetta is a graduate of Fordham University School of Law and holds a B.A. degree from New York University (magna cum laude, Phi Beta Kappa). Ms. Accetta is a member of the New York State Bar Association (Elder Law Section-Estate and Tax Planning Committee) and the National Academy of Elder Law Attorneys. Ms. Accetta is admitted to the New York and New Jersey bars.

Areas of practice:
Estate and Business Succession Planning
Guardianships and Special Needs Planning
Surrogate's Court Matters
Trust and Estate Administration

Susan Taxin Baer

Law Offices of Susan Taxin Baer
399 Knollwood Road
White Plains, NY 10603

Biographical Data

Susan Taxin Baer is the principal attorney of her own firm, which she opened in 1993 with offices in White Plains and New York City. Sue concentrates in estate planning, trust and estate administration, and charitable giving, representing high net worth individuals as well as those of modest means. She is a frequent lecturer and has authored articles on various estate planning topics.

Sue was formerly associated with the New York law firms of Weil, Gotshal & Manges and Proskauer Rose in their Trusts & Estates Departments. She received her B.A. from the University of Wisconsin, her M.B.A. from New York University Graduate School of Business Administration, and her J.D. from Pace University School of Law. Prior to attending law school, she was Assistant Vice President at Manufacturers Hanover Trust Company in charge of Marketing for the Trust Division. She has also served as an adjunct professor at Pace University School of Law.

Sue is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and serves on its Fiduciary Income Tax and Elder Law Committees. She is Chair of the Tax Committee of the Trusts & Estates Law Section of the New York State Bar Association and a past Chair of the Estate and Gift Tax Committee and the Postmortem Income Tax Planning Committee of the ABA Real Property, Probate and Trust Law Section. She is also a member of trusts and estate related committees of various other bar associations and has served on the Board of the Estate Planning Council of Westchester County. Sue was the founding president of the Westchester Women's Bar Association Foundation, and for many years served as Chair of Pace University's Planned Giving Advisory Board. She also served as Chair of the UJA-Federation Annual Westchester Estate, Tax and Financial Planning Conference from 2007 through 2013.

Sue has received an "AV" rating from Martingale-Hubbell Law Directory, and has been selected for inclusion in the New York Super Lawyers - Metro Edition (Estate Planning and Probate) in 2009, 2010, 2011, 2012, and 2013.

Robert F. Baldwin, Esq.

Baldwin & Sutphen, LLP
126 North Salina Street
Suite 320
Syracuse New York 13202
315-477-0100, Extension 11
RBaldwin@BASLaw.com

Mr. Baldwin is co-founder of Baldwin & Sutphen, LLP in Syracuse, NY. Mr. Baldwin has practiced law extensively in the Central New York area in both larger and smaller firms, and envisioned a law practice where the delivery of expert advice in a personalized setting would create a comfortable and productive atmosphere for both clients and attorneys.

The firm's areas of practice include: Real property including commercial and residential real estate, zoning and planning; trusts and estates; small business and entity planning and representation; elder planning; municipal law; not-for-profit support and more.

Farrell Fritz, P.C.
ATTORNEYS AT LAW

Setting a Higher Bar

John J. Barnosky

John J. Barnosky is a partner focusing in trusts and estates law. His practice includes estate litigation; estate planning, probate and administration of estates and trusts; and taxation. He provides estate planning and counseling advice to families, individuals, banks, foundations, and other institutions. Mr. Barnosky represents clients in litigated trust and estate matters, including will contests and disputes over the validity of trusts, before the Surrogate's Courts and other courts throughout New York State. He is a contributor to Farrell Fritz's New York Trusts & Estates Litigation blog.

Mr. Barnosky serves on the EPTL/SCPA Advisory Committee established by the New York State Legislature to review and modernize statutes relating to trusts and estates. He is also a member of the Taxation Section of the American Bar Association and a fellow of the American College of Trusts and Estates Counsel. For many years, Mr. Barnosky was the editor of the *North Fork Bank Estate Review*. He has also written articles published in the *New York Law Journal*, *The Nassau Lawyer*, and the *Journal of the Suffolk Academy of Law*. An Adjunct Professor of Law at Touro Law School from 1990-1993, Mr. Barnosky is a frequent lecturer at New York State Bar Association seminars on Trust and Estate Practice.

Mr. Barnosky is the past chair of the Estate and Trust Law Committee of the Nassau County Bar Association. He served as Chair of the 4,500 member Estate and Trust Law Section of the New York State Bar Association and was a member of the Association's Task Force on Court Reorganization.

Mr. Barnosky was selected by his peers for inclusion in *The Best Lawyers in America* in 2012, 2013 and 2014 in the fields of Litigation-Trusts & Estates, and Trusts & Estates. He was included in The Best of the U.S.'s *2008 List of the Best Lawyers in the U.S.* He was selected for the 2007, 2008, 2009, 2010, 2011 and 2012 *New York Super Lawyers- Metro* lists (Estate & Trust Litigation) and was named one of the Best Trusts & Estates Lawyers in America by *American Lawyer* in the November 2004 issue.

Mr. Barnosky received his L.L.M in Taxation in 1974 from New York University School of Law, and his Juris Doctor in 1967 from St. John's University School of Law. He received his A.B. Degree from Assumption College in 1964.

Mr. Barnosky is admitted to practice in the State of New York, the United States Supreme Court and the United States Tax Court. He has an AV Preeminent Martindale-Hubbell Peer Review Rating.

John J. Barnosky
Partner

Concentrating in:
Estate Litigation
Trusts & Estates

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Published Articles

October 1, 2010
Client Advisory - Recession Presents Opportunities for Estate Planning with Real Estate

February 23, 2010
Client Advisory - The 2010 Federal Estate Tax “Repeal”

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IRVING O. FARBER, PLLC

ADONIA DAVID
ANDREW FRISENDA*
JAMES L. HYER
DANIELLE SCHREIBER*
KUNAL P. TEWANI**

*Also admitted in CT
**Only admitted in NJ

Of Counsel

JAMES M. POLLOCK (1916-2007)

A Limited Liability Partnership
Including a Professional Corporation
and a Professional Limited Liability Company

Connecticut Office:
552 Lake Avenue
Greenwich, CT 06830

BIOGRAPHY OF GARY E. BASHIAN

Mr. Bashian is admitted to practice in the States of New York and Connecticut. He is a graduate of Boston University School of Law with a Juris Doctor Degree and New York University Graduate School of Law with an LL.M. in Taxation. He is also admitted to practice before the United States Supreme Court and the U.S. Tax Court.

Mr. Bashian is a past President of the Westchester County Bar Association having served from 1995 through 1997. He is presently on the Executive Committee of the New York State Bar Association's Trust and Estates Law Section as Vice-Chair of the Estate Litigation Committee of that Section and was on the Executive Committee of the New York State Bar Associate's Elder Law Section. He is a former Chair of the Trusts and Estates Section and has also served as Chair of the Tax Section of the Westchester County Bar Association and was a Director of the Estate Planning Council of Westchester. He was a Director of the YMCA of Central and Northern Westchester. He was also the former General Counsel for the United States Tennis Association/ Eastern Section. He is presently on the Board of Trustees of the Music Conservatory of Westchester since 2011.

Mr. Bashian has practiced law for over thirty-five years and is a frequent lecturer and author. He practices in Estates and Trusts, Estate Litigation, Guardianship Litigation, Business Planning, Corporate and Commercial Litigation and Not-For-Profit Corporation Law.

Phillips Lytle LLP

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THIS ATTORNEY'S PRACTICE AREAS

Family Wealth Planning

PROFESSIONAL ASSOCIATIONS

- American Bar Association
  - Real Property, Probate and Trust Law Section
- Bar Association of Erie County
  - Practice and Procedure in Surrogate Court Committee
  - Elder Law Committee
- Estate Analysts of Western New York
- New York State Bar Association
  - Trusts and Estates Section
  - Elder Law Section
- Society of Financial Service Professionals
- Women Lawyers of Western New York
- Women's Bar Association of the State of New York, WNY Chapter

PRESS RELEASES

Holly A. Beecher Joins Ronald McDonald House Board of Directors More

Holly A. Beecher Participates in New York State Bar Association Estate Planning Seminar More

Holly A. Beecher Addresses Financial Planning Counselors of Western New York More

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SPEAKING ENGAGEMENTS

Speaker, "Tax Implications of Family Wealth Transfer," New York State Bar Association's Estate Planning Seminar, October 2011 More

Speaker, "2010 Tax Relief Act – Estate, Gift and Generation Skipping Transfer Tax," Financial Planning Counselors of Western New York, Inc. Event, March 2011 More

Presenter, "Estates...Here & After," Advance Directives, October 2008 More

View all for this attorney

PUBLICATIONS

Co-Author, "New Rules Proposed for IRA Distributions," *Update* (Phillips Lytle Newsletter), May 2001 More

Holly A. Beecher

Add to file folder

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Ms. Beecher concentrates her practice in the areas of estate planning, estate and trust administration, elder law, estate and gift taxation, Medicaid planning and adoptions. Her experience includes preparation of customized estate plan documents for clients including wills, trusts, powers of attorney, health care forms and living wills focused on the tax and non-tax needs of clients.

EDUCATION

State University of New York at Buffalo School of Law, J.D., 1997
State University of New York at Buffalo, M.S.W., 1991
Michigan State University, B.S., 1988

ADMITTED TO PRACTICE

New York

PRESENT ACTIVITIES

Ronald McDonald House Charities® of Western New York, Board of Directors

Legal Services for the Elderly, Disabled or Disadvantaged of W.N.Y., Board of Directors

PAST ACTIVITIES

Crisis Services Foundation, Board of Directors, Treasurer

United Way of Buffalo & Erie County, Board Governance Project for Women, Class of 2003

Jill Choate Beier, Esq.

Jill Choate Beier is an Assistant Professor at Marymount Manhattan College teaching courses in accounting, business law and income taxation. Her research interests focus on the areas of trusts and estates law as well as income, estate and gift taxation. In addition to her teaching responsibilities, Professor Beier acts as the Faculty Advisor and Coach to the MMC Mock Trial Team. The team participates in a regional tournament sponsored by the American Mock Trial Association each year.

Professor Beier involves her students in community service work by coordinating MMC's participation in the Volunteer Income Tax Assistance program which is a nation-wide program administered by the IRS. Professor Beier teaches the student volunteers basic income tax preparation prior to their placement in a VITA site.

Ms. Beier is also a Partner of the McGlashan Law Firm located in New York City where her practice includes a broad range of matters in the personal planning area, including estate and tax planning for individuals and families; estate and trust administration; all aspects of Surrogate's Court practice, including probate proceedings, will contests and guardianships, and planning for charitable giving and philanthropy.

Prior to becoming a partner at MLF, Ms. Beier practiced law at Sullivan & Cromwell LLP and Patterson Belknap Webb & Tyler LLP. She has also held management positions in accounting and finance at large financial institutions such as JP Morgan and Credit Suisse First Boston.

Ms. Beier is very active in the New York State Bar Association having served in positions of leadership on various committees of the Trusts and Estates Law Section. Ms. Beier is currently the Chair of the Estate and Trust Administration Committee.

Ms. Beier earned a B.B.A in Finance from the University of North Texas, an MBA from Fordham University Graduate School of Business (concentration in Professional Accounting), a J.D. from Touro Law School and a LL.M. in Taxation from New York University School of Law.

September 2013

HodgsonRuss LLP
ATTORNEYS

Nathan W. G. Berti

- Direct tel: 716.848.1437
- nberti@hodgsonruss.com
- Associate
- Estates & Trusts Practice Group
- Buffalo Office

Areas of Practice: Estates and trusts

Professional Experience: Mr. Berti, a second-generation estates and trusts lawyer, concentrates his practice in all areas of estates and trusts law. He helps individual clients and families construct estate plans that pass wealth from one generation to the next in a tax-efficient manner, with a particular emphasis on the planning needs of health care professionals. On the administration side, Mr. Berti counsels fiduciaries (both individual and corporate) on all aspects of estate and trust administration, including contested matters.

Publications/Presentations: Mr. Berti is a regular speaker at New York State Bar Association and Bar Association of Erie County seminars on estate planning and estate administration matters. In addition, he is a co-editor of the publication *Taxation of Distributions from Qualified Plans*, a leading treatise on the issue of taxation of IRAs and 401ks published by the RIA Group.

Professional Associations: New York State Bar Association, Bar Association of Erie County

Community Activities: Board member, CMH Counseling Inc.

Admitted to Practice: New York, U.S. Tax Court

Education:
B.S.B.A., magna cum laude, Bucknell University
J.D., cum laude, SUNY Buffalo Law School

Lawrence N. Berwitz

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A member of a law firm whose business is devoted to Estate and Retirement Distribution Planning, Estate Administration and Elder Law, including:

- Preparation of Wills, Living Wills and Powers of Attorney
- Asset Preservation and Planning to Minimize Estate Tax Liability
- Creation and Implementation of Trusts
- Long-term Care and Health-care Advocacy
- Medicaid Eligibility Planning / Preparation of Medicaid Applications
- Retirement Distribution Planning
- Guardianship, Probate, Administration of Estates and related litigation

Lawrence N. Berwitz has been practicing law since 1980. He is a graduate of St. John's University School of Law (1979) and earned his bachelor's degree *cum laude* from the State University of New York at Albany (1973). Mr. Berwitz is a member of the National Academy of Elder Law Attorneys, Estate Planning Council of Nassau, Inc. and serves on various committees of the New York State, Nassau County and Queens County Bar associations dealing with trusts and estates, taxation, elder law and Surrogate's Court practice and is a past co-chairperson of the Nassau County Elder Law, Social Services & Health Advocacy Committee. He has been a guest speaker on the radio, lectured at continuing education courses for attorneys and accountants and authored articles on issues concerning estate and retirement distribution planning, asset preservation, Surrogate's Court practice and elder law. He is admitted to practice law before all of the courts of the State of New York, the United States District Courts for the Southern and Eastern Districts of New York and the Second Circuit of the United States Court of Appeals.

Julie R. Bielecki
Associate
Harris Beach, PLLC

Ms. Bielecki is an associate of the firm and practices in the Health Care Industry Team and Life and Asset Planning Practice Group. She represents health care providers on general corporate and regulatory matters. In the area of general corporate law, she provides counseling with respect to mergers and acquisitions, business operational issues, entity formation, and transactions involving institutional and private equity financings. Ms. Bielecki provides not-for-profit organizations with advice related to formation and dissolution, mergers, and tax-exempt matters. She represents for-profit and not-for-profit employers, multi-employer plans, and educational institutions on employee benefits issues. This representation includes advising clients with respect to qualified and nonqualified employee compensation and benefits, regulatory compliance, and the administration of tax-qualified 401(k) plans and 403(b) plans, defined benefits plans, health and welfare plans, and Section 125 cafeteria plans.

Professional & Community Activities

Ms. Bielecki is a member of the Beta Gamma Sigma Honor Society. She is a member of the Greater Rochester Association for Women Attorneys, where she serves as co-chair of the Newly Admitted Women Attorneys Committee, and the Monroe County and New York State Bar Associations. Ms. Bielecki is a member of the Board of Directors of the CURE Childhood Cancer Association, and serves on the Advisory Committee of the Volunteer Legal Services Project Micro-Entrepreneur Pro Bono Program. Ms. Bielecki was awarded a Schomburg Fellowship while at the State University of New York at Buffalo, and was recognized for her related efforts in increasing minority enrollment. While in law school, Ms. Bielecki was a member of the Community and Economic Development Clinic. In 2011, Ms. Bielecki was selected as one of Rochester’s Up and Coming Attorneys by *The Daily Record*.

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White Plains, NY 10606
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Experience:

5/92-present	Sole Practitioner, concentrating in Trusts and Estates practice with broad experience in estate planning and administration areas.
9/82-4/92	Associate, Trusts and Estates Department Paul, Weiss, Rifkind, Wharton & Garrison New York, New York

Education:

1982	J.D., St. John's Law School Law Review, Notes and Comments Editor
1973	A.B., Villanova University

Organizations:

New York State Bar Association: Ninth District Representative, Trusts and Estates Section (1999-2002); Member, Executive Committee, Vice Chair, Committee on Legislation (1998-present); Association of the Bar of the City of New York: Member, Committee on Estate and Gift Taxation, 1998-2001; Member, Committee on Trusts & Estates, 2005-2008; Estate Planning Council of Westchester, Member, 1995-present; Director, 2002-2005; Westchester Bar Association: co-Chair, Trusts and Estates Section, 2010-2012.

Lecturer for New York State Bar Association on Administration and Probate Proceedings, Estate Planning and Administration and Fiduciary Tax Planning.

JOHN G. BRENON is a partner in the firm of Ward, Brenon, Lipman & DiVita, LLP in Williamsville, New York. He has over 30 years of experience in the fields of estates, estate planning, trusts, elder law, and adoption law. He is admitted to practice in the State of New York, the United States District Court for the Western District of New York, the United States Tax Court, and the Supreme Court of the United States, and a member of the Trusts and Estates Law and Elder sections of the New York State Bar Association and the Practice and Procedure in Surrogate's Court and Elder Law committees of the Erie County Bar Association. He has spoken at a variety of Continuing Legal Education programs regarding estates, estate planning, and adoption law for the New York State Bar Association, the Erie County Bar Association, and various private sponsors.

Jillian E. Brevorka, Esq.

4476 Main Street, Ste 108
Amherst, New York 14226
Phone: (716) 332-3740
jebrevorka@pjblaw.net

Jillian, a partner at Brevorka Law Firm, P.C., focuses her practice on trust and estate planning, administration and litigation. Ms. Brevorka is licensed to practice in New York, North Carolina, South Carolina and Florida. She maintains offices in Buffalo, New York and Greensboro, North Carolina.

Ms. Brevorka received her B.S. in Hotel Administration from the Cornell University School of Hotel Administration. Ms. Brevorka received her J.D. from the Wake Forest University School of Law, where she was awarded the CALI Excellence for the Future Awards in Estate Planning and Labor Law. Ms. Brevorka was also awarded the American Bar Association and the Bureau of National Affairs Award for Excellence in the Study of Labor Law.

Ms. Brevorka is the Chair of the Bar Association of Erie County's Elder Law Committee. She and her firm also write a monthly column entitled Death and Taxes for the Bar Association of Erie County's newsletter. Ms. Brevorka is a Division Director with the North Carolina Bar Association's Young Lawyers Division. In 2012, she was named the Charles Blanchard Young Lawyer of the Year by the North Carolina Bar Association. Ms. Brevorka is a frequent lecturer on the topic of estate planning and revocable trusts for the North Carolina Bar Association.

Ms. Brevorka serves on the Board of Directors for the American Civil Liberties Union of North Carolina. She is a member of the Greensboro Estate Planning Council and the Legislative Committee of the NCBA Fiduciary Law Section. In 2013, Ms. Brevorka was chosen as a Legal Elite for Tax and Estate Planning by Business North Carolina. Ms. Brevorka is also a certified Pilates Instructor through the Power Pilates of NYC.

Christen Culligan Bruu

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Areas of Practice:
Family Wealth Planning
Estate and Trust Administration
Retirement Benefit Planning
Elder Law/Long Term Health Care and Medicaid Planning

Education:

Albany Law School of Union University, J.D.
State University of New York at Buffalo, B.A.

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At a Glance:

Christen Culligan Bruu is an associate in the firm's Family Wealth & Estate Planning Department where she concentrates in estate planning and administration.

Ms. Bruu received her B.A. degree from the State University of New York at Buffalo and her J.D. Degree from Albany Law School of Union University. Ms. Bruu is an Accredited Veterans Affairs Attorney.

Representative Matters:

- Works with clients to develop an effective estate plan from simple estates to large estates with complex assets, including planning for personal care and management of assets in the event of incapacity.
- Counsels clients on ways to reduce estate taxes and protect assets from claims of creditors and nursing home spend-down.
- Assists clients with Irrevocable Life Insurance Trusts and Generation Skipping Tax planning.
- Assists families of decedents with administering estates from simple estates to sophisticated post-mortem tax planning.

Community Involvement:

Taking an active role in her community, Ms. Bruu volunteers time and energy to her church and her children's school, and she is active in various other cultural and charitable organizations.

Bar Admissions:

Ms. Bruu is admitted to practice in New York.

Professional Affiliations:

Ms. Bruu is a member of the Monroe County and New York State Bar Associations where she is an active member in the Trusts and Estates sections. She has served as Chair of the Trusts and Estates Committee of the Greater

Alicia S. Calagiovanni

Ms. Calagiovanni joined Costello, Cooney & Fearon, PLLC in 1982 and is a partner in the firm. She practices in the fields of estate planning, wills, trusts and elder law.

As an estate tax attorney for the Internal Revenue Service, Ms. Calagiovanni received comprehensive training in estate tax law and performed estate tax audits on estates of all sizes. She now represents executors, administrators and trustees before the IRS and the New York State Department of Taxation and Finance on matters of estate and gift tax returns and audit. She earned a Master's Degree in Accounting from Syracuse University in 1985.

Since joining the firm, Alicia has represented fiduciaries as well as beneficiaries before Surrogate's Courts throughout the state. She has also served as a temporary and permanent guardian by court appointment for individuals with special needs. She also practices in the field of elder law, including assisting those in need of long-term care in the areas of asset preservation and nursing home placement.

In 2010 she was appointed Public Administrator of Onondaga County by the Honorable Ava S. Raphael, the County Surrogate's Court Judge. In that position, Alicia handles court appointed estate and trust matters as an Executor or Trustee.

In 1974, Ms. Calagiovanni graduated from Syracuse University and received her law degree from the Syracuse University College of Law with honors in 1977 . While in law school, she was a member of the editorial staff and board of the Syracuse Law Review. She was admitted to the New York Bar in 1978 and is also admitted to practice before the United States Tax Court.

Alicia is a former president of the Estate Planning Council of Central New York. She is currently the co-chairman of the Onondaga County Bar Association Surrogate's Court Practice Committee and is a co-author of the committee's Surrogate's Court Practice Manual. She is an Accredited Estate Planner (AEP) through the National Association of Estate Planners & Councils and is a member of the National Academy of Elder Law Attorneys.

She is currently Vice-Chair of the Board of Directors of the Onondaga Community College Foundation. Active in her church, the Cathedral of the Immaculate Conception, she serves as a Eucharistic Minister and Lector. She is a lay member of the Administration Committee of the Religious Retirement Plan of the Diocese of Syracuse. Professionally, Alicia is also a regular speaker at pre-retirement planning seminars conducted by the New York State Teachers' Retirement System, the Onondaga County Bar Association and the New York State Bar Association.

Cristine Cioffi, Esq.

Cristine Cioffi, Esq. is a graduate of Albany Law School and has practiced in the area of trusts and estates and elder law since 1979. She is a member of the Executive Committee of the Trusts and Estates Section of the New York State Bar Association, and the Elder Law Section.

She is the President of The New York Bar Foundation, the charitable arm of the New York State Bar Association, and through the Foundation helps facilitate grants to law-related non-profit organizations across NYS.

Her practice is located in Niskayuna, New York, where she is the President of Cioffi · Slezak · Wildgrube, P.C.. She focuses on estate planning (including federal and NYS estate tax issues, charitable gift planning, drafting of Wills, Trusts, Powers of Attorney, Health Care Proxies and Article 81 Guardianships), estate administration (including Surrogate's Courts proceedings and income, gift and estate tax matters), and elder law.

She is immediate past Chair of the Board of Trustees of Ellis Medicine, Schenectady, New York, and serves on The Committee on Professional Standards for the Appellate Division, Third Department.

Cris can be contacted at:
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October, 2013

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Richard D. Cirincione, joined McNamee Lochner Titus & Williams, PC.in 1993 and has been a principal since 2002. His practice is concentrated in the areas of estate planning, estate administration, estate litigation, guardianship law, and elder law. He is currently the chair of the firm's Trusts, Estates, & Elder law practice group. Richard's practice includes planning for high net worth individuals including the preparation of sophisticated estate planning devices. He also handles the administration of estates and trusts including the preparation of accountings and estate tax returns.

Richard is AV Preeminent rated by Martindale-Hubbell and was selected for inclusion in The Best Lawyers in America® 2013. Prior to becoming an attorney, he worked as a Certified Public Accountant. Mr. Cirincione is admitted to practice law in New York and in Florida. He practices out of both the Firm's Albany and Clifton Park Offices.

Mary Anne Cody, Esq.
Mackenzie Hughes LLP
Syracuse

Mary Anne Cody joined Mackenzie Hughes in 2000 and became a partner in 2006. She concentrates on financial planning issues for businesses and individuals. Her areas of emphasis include estate planning, fiduciary compliance and business tax and succession planning. Mary Anne also consults with businesses on ERISA employee plan matters including retirement and welfare benefit plans. In addition she advises in the area of formation, management and dissolution of not-for-profit entities.

She received her Bachelor of Science degree from Le Moyne College in 1984, where she majored in Accounting. Mary Anne received her Juris Doctorate from California Western School of Law in 1991. She also earned her New York State Certified Public Accountant license in 1986. She was admitted to the New York State Bar in 1991. Mary Anne is a member of the Onondaga County, New York State and American Bar Associations. She is a member of the Le Moyne College Board of Regents, the former chair of the Vera House Board of Directors, a past director of Aurora and also a past director Literacy Volunteers of Greater Syracuse.

Prior to joining Mackenzie Hughes, Mary Anne worked as a Certified Public Accountant with both national and regional accounting firms. Her experiences ranged from tax compliance to the review of audited financial statement tax footnotes for public companies, to estate and financial planning for high net worth individuals.

Mary Anne lives in Camillus with her husband Bill and sons Will and Ned.

Jump to Content

Hodgson Russ LLP ATTORNEYS

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Our People

Thomas J. Collura

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- Partner
- Corporate & Securities Practice Group
- Estates & Trusts Practice Group
- Federal/International Tax Practice Group
- Albany and Saratoga Springs Offices

Areas of Practice: Corporate, estates and trusts, and tax law

Professional Experience: Mr. Collura counsels privately held companies and their owners concerning a wide range of business and tax matters, including choice of entity; mergers, acquisitions, sales, and recapitalizations; and business succession matters. He also represents business owners, entrepreneurs, executives, and high-net-worth individuals concerning tax and estate planning matters. Given his accounting and tax background, Mr. Collura counsels individual and corporate fiduciaries concerning trust and estate administration matters, with a particular focus on complex tax compliance and contested fiduciary accounting proceedings.

In addition to his law practice, Mr. Collura is a lecturer and coordinator of the Masters in Taxation Program at the University at Albany, where he teaches courses on partnership taxation, estate and gift taxation, tax planning for highly-compensated individuals, and tax research.

Presentations/Publications: Mr. Collura has given more than 50 lectures and chaired numerous seminars for the New York State Bar Association and other educational and business organizations concerning tax, business, and estate planning and administration issues. He has also authored articles and lecture materials concerning these topics.

Media: "Hodgson Russ Snags 2 Tax Pros for Upstate NY Offices," Law360, September 11, 2013

Honors/Awards: Capital Leadership Class of 1999 (the Albany - Colonie Regional Chamber of Commerce), Multiple Sclerosis Society of Northeastern New York Leadership Award, and Martindale-Hubbell AV rating

Professional Associations: New York State Bar Association (NYSBA), Trusts & Estates Section (delegate to NYSBA House of Delegates, former: alternate delegate; co-chair, Membership Committee; Third Judicial District representative; chair, Government Relations Committee; and Young Lawyers Section liaison); NYSBA Tax Section; The Florida Bar; Albany County Bar Association; Estate Planning Council of Eastern New York; Certified Public Accountant (Maryland - inactive)

Community Activities: Committee member and merit badge counselor, Boy Scouts of America, Troop 75, Delmar, New York; former trustee, Finance Committee, and Pastoral Council member, St. Thomas the Apostle Church, Delmar, New York; former board member and Finance Committee chair, St. Thomas the Apostle School, Delmar, New York; former board member, Audit Committee co-chair, and Professional Advisory Committee member, the Community Foundation for the Greater Capital District Albany

Admitted to Practice: New York, Florida (inactive), U.S. Tax Court, U.S. District Court for the Northern District of New York

Education:
B.S., magna cum laude, University of Scranton
J.D., Albany Law School of Union University

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MITCHELL J. COOPER

Mitchell J. Cooper was admitted to the New York State Bar in 1980 and is a partner in the Mineola, Long Island law firm of Spizz & Cooper, LLP, where he specializes in tax matters. Mr. Cooper formerly was a tax manager with Arthur Andersen & Co. and senior tax attorney for Bristol Myers Company. He is a CPA and holds a Master of Laws in Taxation from New York University School of Law. He was a Special Professor of Law at Hofstra Law School (where he taught Finance & Accounting for Lawyers, Corporate Taxation, and Advanced Corporate Taxation), and is an Adjunct Professor of Law at Touro Law School, where he teaches Estate & Gift Taxation and Estate Planning. He represents many prominent closely held businesses on Long Island and in the New York Metropolitan area as well as many corporate executives of Fortune 500 companies.

AFFILIATIONS

American Bar Association - Tax Section and Real Property, Probate and Trusts Section

American Institute of Certified Public Accountants - Tax Section

United States Tax Court

SPEAKING ENGAGEMENTS

New York State Surrogates' Association
New York State Bar Association
Suffolk Academy of Law
Suffolk County Bar Association
U.S. Trust Company
Surrogate's Court Committee of the Suffolk County Bar Association
Suffolk County Women's Bar Association
Nassau County Estate Planning Council
Suffolk County Estate Planning Council
Westchester County Estate Planning Council
Queens Bar Association
Esteé Lauder
Fairchild Industries
Northrop Grumman
National Retirement Planning Associates, Inc.
Westchester Insurance Council
Professional Education Seminars, Inc.
AARP
NYU Graduate School of Business
Testified before the Ways and Means Committee, U.S. House of Representatives regarding capital formation and the elimination of the double taxation of dividends.

Victoria L. D'Angelo, Esq.
Damon Morey LLP

CONTACT INFORMATION

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Clarence, NY 14031-1913
Phone: 716.858.3835
email: vdangelo@damonmorey.com

CONCENTRATIONS

Estates & Trusts

EDUCATION

State University of New York at Buffalo - BA, 1973
New York Law Clerkship Program

Ms. D’Angelo serves as Special Counsel at Damon Morey LLP practicing in the Estates and Trusts Department. Her practice focuses on estate and trust planning and administration, elder law, and real estate.

She is a frequent lecturer on various estate and trust topics, and has presented various seminars sponsored by such groups as the Estate Analysts of WNY, Financial Planning Association, Merrill Lynch, Prudential, Dean Witter, AG Edwards, Morgan Stanley, New York State Bar Association, and the State University of New York at Buffalo Office of Planned Giving. Ms. D’Angelo served as an instructor for the estate planning portion of the Medaille College Certified Financial Planner (CFP) course.

Ms. D’Angelo received her B.A. from the State University of New York at Buffalo and completed the New York Law Clerkship Program. She is currently admitted to practice law in New York State. She is a member of the New York Bar Association, where she serves as Vice Chair of the Estate & Trust Administration Committee of the Executive Committee, Trust & Estate Section; the Bar Association of Erie County, where she serves in the Surrogate’s Court, Elder Law, and Real Property Law Committees; the Women’s Bar Association; and Women Lawyers of Western New York. Since 2007, she has been designated a “Super Lawyer” in Upstate New York in the area of Estate Planning and Probate, as named by *Super Lawyers* magazine.

Additionally, she is a member of: Financial Planning Counselors, WNY Planned Giving Consortium, National Association of Women Business Owners (NAWBO), Estate Analysts of WNY, and the Financial Planning Association.

She currently serves on the Board of the Williamsville Rotary Foundation and the Rotary Club of Williamsville, where she was past president; the Board of the Financial Planning Counselors; the Board of the Estate Analysts of WNY; the Professional Advisor Council of the Development Committee of the Community Foundation for Greater Buffalo; and the Scholarship Chair of NAWBO.

Ms. D'Angelo was recently selected again by her peers for inclusion in The Best Lawyers in America® 2014 (Copyright 2013 by Woodward/White, Inc., of Aiken, SC) in the field of Trusts and Estates.

In addition to her legal work, Ms. D’Angelo is the recipient of various service awards including, Business First of Buffalo “Women Who Mean Business” Award, Rotarian of the Year by the Rotary Club of Williamsville in 2007, and a Rotary Paul Harris Fellow Award in 2011.

Christine Woodcock Dettor
Bousquet Holstein PLLC, Syracuse, NY

Practice

Christine practices in the areas of not-for-profit organizations, trusts and estates, health care, professional practices, and elder law.

Christine represents not-for-profit organizations with regard to formation, federal and state tax matters and compliance, liability concerns, governance and the structuring of charitable gift planning to include the drafting of endowment funds, donor advised funds, charitable remainder trusts and other charitable planned giving vehicles.

Christine's trusts and estates and estate planning experience includes the planning and preparation of wills and trusts that anticipate tax, family management issues, discounting of gifts and transfers of assets to children and grandchildren. She assists clients in all aspects of the planning process, including the initial discussion of needs, anticipation of future issues, drafting and tailoring of documents, and completion of the plan, which may include deed transfers, changes in beneficiary designations and account transfers. She assists clients in all aspects of the probate process and with the transfers and funding of testamentary dispositions.

Christine represents elderly and disabled individuals in the area of elder law and provides guidance regarding supplemental needs trusts, asset protection, Medicaid planning and guardianship matters. Christine prepares living wills, health care proxies and durable powers of attorney as well as revocable and irrevocable trusts for her clients.

Christine's health law and professional practices experience includes advising physicians and hospitals on federal and state health care regulatory compliance, the incorporation and corporate governance of medical practices, the development of corporate compliance plans, the formation and merger and sale of professional practice groups, licensure issues, and risk management. She has served as general counsel for a rural hospital in Northern New York and for its Hospital Foundation since 2003 and handles medical staff, physician recruitment, stark, and anti-kickback matters.

Recent Experience

Served as counsel to Metropolitan Development Association of Syracuse and Central New York, Inc. and the Greater Syracuse Chamber of Commerce, Inc. in the structuring and creation of CenterState Corporation for Economic Opportunity; secured CenterState's federal tax status; reviewed existing grants and contracts and related entities

Served as Counsel to Board of Directors of not for profit organization with a focus on venture philanthropy; guided Directors with regard to organizational structure, compliance with New York and Federal Tax Laws; focused on development of strategic partnerships and compliance with private inurement and excess benefit transaction rules in setting executive compensation

Negotiated and represented second generation family business owner with regard to acquisition, structure and buy out of first generation publishing business

Served as Counsel to not for profit organization with regard to the creation and management of subsidiary and supporting organization and relationship and between the two entities

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Senior Associate
Estates & Trusts Practice Group
Nonprofit Law Practice Group
Canada/U.S. Cross-Border Practice Group
Buffalo Office

Areas of Practice: Estates and trusts

Professional Experience: Ms. Eberl regularly advises clients on all aspects of estate planning, including estate, gift, and fiduciary income tax planning; cross-border estate planning; charitable giving; and family business succession planning.

Ms. Eberl regularly practices in Surrogate's Court and counsels both fiduciaries and beneficiaries with respect to the administration of trusts and estates.

Ms. Eberl also advises both private foundations and public charities on governance issues and on satisfying IRS operational requirements.

Publications: Ms. Eberl regularly authors articles for *Canadian Tax Highlights*. Her most recent article, "U.S. Estate Planning," was published in the July 2013 issue.

Honors/Awards: Listed, *The Best Lawyers in America* (Trusts and Estates) and 2013 *Upstate New York Super Lawyers* Rising Stars; member, Order of the Coif, Boston College

Bar Associations: Bar Association of Erie County, New York State Bar Association

Admitted to Practice: New York

Education:
B.A., cum laude, College of the Holy Cross
J.D., cum laude, Boston College Law School

RMF
RUSKINMOSCOUFALTISCHEK P.C.
Counselors at Law

PRACTICE AREAS

- Estate Litigation
- Trusts and Estates

PUBLICATIONS

- **'Knox,' the Prudent Investor and Fiduciary Duties - New York Law Journal, 9-18-2012*(Trusts and Estates*);**
- **From Greiff to Campbell and Berk (*Trusts and Estates*);**
- **The Judicial Evolution of Spousal Protection Under Estates Law*(Trusts and Estates*);**

John G. Farinacci Partner
Widener University School of Law (J.D. 1997) St. Johns University (B.A. 1994)

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Email: jfarinacci@rmfpc.com

Mr. Farinacci is a partner and co-chair of the firm's Trusts and Estates Department. He heavily concentrates his practice in trust and estate litigation, having successfully handled numerous contested cases in the New York State Surrogate's Court, Supreme Court, Supreme Court Appellate Division, Court of Appeals and Federal District Court. Mr. Farinacci also represents clients in estate planning, estate administration and guardianship matters.

Prior to joining RMF, Mr. Farinacci was a partner at a Long Island law firm, where he specialized in trust and estate matters. While in law school, Mr. Farinacci interned for the Nassau Surrogate's Court under Judge C. Raymond Radigan.

Professional Associations

- New York State Bar Association Trusts and Estates Section. Active member since 1998.
- Current Vice-Chair of the Continuing Legal Education Committee;
- Past-Chair of the Surrogate's Court Committee; member of the Estate Litigation Committee; past Vice-Chair of the Estate Administration Committee; current member of the Section's Executive Committee. Nassau County Bar Association Surrogate's Court Estates and Trusts Committee. Active member since 1998, past Chair; frequent guest speaker.
- Trustee of the Long Island Children's Museum

Honors and Awards

- Long Island Business News' 40 under 40 Award. 2007 honoree.
- New York State Bar Association.
- Presented with Certificates of Appreciation for the contribution of time, effort and ability in improving professional speaking competence of the bar.
- Nassau Academy of Law. Presented with Certificates of Merit for service and expertise for the advancement of legal jurisprudence.

Ronald M. Finkelstein

TAX SERVICES

Ronald M. Finkelstein is a Tax Partner in the Firm's Long Island office and a member of its Trusts and Estates Practice group. His extensive experience as an attorney and certified public accountant helps clients address their estate planning needs and make informed decisions for the future of their families and their businesses. As a trusted advisor to fiduciaries and estate and trust beneficiaries, Mr. Finkelstein handles all aspects of estate and trust administration.

A recognized authority on trust and estate issues, Mr. Finkelstein frequently lectures on topics relating to fiduciary income tax, trusts and estates matters and individual retirement account planning. Additionally, he has authored several articles for various industry and regional publications and has been quoted in the *New York Daily News, Newsday, Practical Accountant* and *Long Island Business News* on taxation issues.

Prior to joining the Firm in 2001, Mr. Finkelstein spent 14 years as an attorney counseling individuals, business owners and fiduciaries with trust and estate matters.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA),
Nassau County Chapter, President
Nassau County Chapter Taxation Committee, Past Co-Chair
New York State Bar Association (NYSBA),
Estate and Trust Administration Committee, Vice Chair

Articles, Seminars & Presentations

Even Fiduciaries Have to Pay the Piper: A How-To Guide to the Income Taxation of Trusts and Estates, Herald National Bank, 2010
Tax Aspects of Divorce, NYSSCPA Nassau County Chapter, 2009
1041 Review & Updates, National Conference of CPA Practitioners, 2009

Awards & Honors

Fifty Around 50, *Long Island Business News*, 2010

Ronald M. Finkelstein, CPA*
Partner

AREAS OF EXPERTISE

Estate Planning
business Succession Planning
Estate &Trust Administration
Estate, Gift &Fiduciary Income
Tax Returns
Retirement Planning

KEY CLIENTS

High-Net-Worth Individuals &Families
Closely-Held Business Owners
Executors 8 Trustees
Estate &Trust Beneficiaries

EDUCATION

Juris Doctor
New York Law School
Bachelor of Science, Accounting
New York University

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CONCENTRATIONS

Trust and Estates

EDUCATION

State University of New York at Binghamton - BA
State University of New York at Buffalo Law School - JD, cum laude

BIOGRAPHY

Ms. Flannery is a Senior Associate at Damon Morey, practicing in the firm's Trust and Estates Department. Her practice focuses on trust and estate litigation, planning, and administration. Ms. Flannery's trust and estate litigation practice includes Will and Trust Contests, Trust Litigation, Will Construction Proceedings, Fiduciary Litigation, Fiduciary Removal Proceedings, Accounting Proceedings, Spousal Rights Proceedings, and Kinship Proceedings.

Ms. Flannery works with fiduciaries, beneficiaries, and creditors and handles guardianship matters and supplemental needs trust matters. She likewise handles litigated guardianship cases.

Ms. Flannery received her B.A. degree from the State University of New York at Binghamton and went on to receive her J.D. degree, cum laude, from the State University of New York at Buffalo School of Law. She was the recipient of both the Law School's Robert J. Connelly Award for Excellence in Trial Advocacy and the Professor Louis DelCotto Award for Excellence in Taxation. While attending law school, she also served as a law clerk in the Erie County Surrogate's Court and a teaching assistant for the law school's estate planning course.

Her professional memberships include the New York State Bar Association, in the Trust and Estates Section and a member of the Estate Litigation Subcommittee; American Bar Association; Bar Association of Erie County, Surrogate's Court Practice Subcommittee, and the Estate Analysts of Western New York.

Ms. Flannery was recently named a 2013 Rising Star for Estate & Probate, as named by Super Lawyers magazine.

A frequent lecturer, Ms. Flannery most recently served as a lecturer on Estate Litigation and utilizing summary judgment and discovery tools in connection with probate disputes for the New York State Bar Association. Ms. Flannery is certified with the New York State Office of Court Administration to receive fiduciary appointments as court evaluator, guardian, guardian ad litem, receiver, referee and attorney for alleged incapacitated persons.

Active in her community, Ms. Flannery is the Treasurer of the UB Alumni G.O.L.D. Group and chairs its Education Committee. She is a member of the Advisory Board of Directors for the Canisius College Women's Business Center and serves on its Coaching Committee. Ms. Flannery is also a member of the Board of Directors for the Buffalo Prenatal Perinatal Network and serves on the Personnel Committee. She is also an adjunct professor at Hilbert College in its Legal Studies Department. Dedicated to the community, Ms. Flannery also received the Empire State Counsel designation in 2011 for her commitment to providing pro bono service.

Magdalen Gaynor's practice is in the area of Trusts and Estates and maintains offices in White Plains and Manhattan. She is a graduate of the Fordham University School of Law, New York and Simmons College, Boston, Massachusetts. She is a member of Executive Committee of NYS Bar Trusts and Estates Law Section and has served as chair and co-chair on several of its committees and presently is the Treasurer of the Section. She is a Fellow of the American College of Trust and Estate Counsel

She is the former chair of Trusts and Estates Committee of the Westchester County Bar Association

She has lectured extensively in the area of Trusts and Estates and participated in many of the programs sponsored by the NYS and Westchester County Bar Associations.

GEORGE H. GRAY is a Partner in the Law Firm of Gray & Feldman LLP in Rochester, New York whose practice includes estate planning and administration, business law, tax planning and commercial transactions. Mr. Gray has a strong background in Federal and New York State Tax Law which he uses to assist clients to prepare Wills and Trusts and to structure business succession planning. Mr. Gray has developed an expertise in meeting the legal needs of individuals with disabilities and their families, including the preparation and operation of Special Needs Trusts and appointment of Article 17-A Guardians. He is also certified to serve by appointment from the Surrogate's Court as guardian ad litem to infants, unknowns and adults who have a disability.

Mr. Gray is a member of the Monroe County and New York State Bar Associations and is active in the Tax, Estate Planning and Elder Law Sections of each association. Mr. Gray is also an active member of the Estate Planning Council of Rochester and the National Academy of Elder Law Attorneys. He has lectured on a variety of tax and estate planning topics throughout Western New York and he has authored a book entitled *ESTATE PLANNING AND ADMINISTRATION: A Simple Guide for New Yorkers*. Mr. Gray is currently researching topics for a second book on special need planning for persons with a disability.

Mr. Gray received his Bachelor of Arts Degree from Hamilton College, Clinton, New York and his Juris Doctor from Albany Law School of Union University, Albany, New York.

ROBERT G. GREENE

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Rochester, New York 14614

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Direct Fax: 585.546.8125
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Areas of Practice
- Elder Law
- Estate Litigation
- Estate Planning

AV Rating with Martindale Hubbell

Bob Greene, a partner of the firm, concentrates his practice in estate planning and settlement, trusts and estates litigation and elder law. Mr. Greene is a Certified Public Accountant; his degree and experience in accounting has proven to be an asset as he works with clients and their advisors to design and implement comprehensive estate and family business succession plans. He also represents fiduciaries and beneficiaries in trust and estate litigation. His practice includes the drafting of wills, trusts, buy-sell agreements, powers of attorneys, living wills and health care proxies and related documents.

Admission to Practice
- New York State Bar
- United States Tax Court

Professional and Community Affiliations
- Monroe County Bar Association (Trust & Estates Section: Past Chair; Elder Law Committee)
- New York State Bar Association (Trust & Estates Section; Elder Law Section)
- Estate Planning Council of Rochester

Education
- JD, Albany Law School of Union University
- BBA, St. Bonaventure University

JENNIFER F. HILLMAN
ASSOCIATE
Ruskin Moscou Faltischek, P.C.,

St. John's university (J.D., 2003); Marist College (B.A., magna cum laude, 2000)

Jennifer F. Hillman is an Associate at Ruskin Moscou Faltischek, P.C., concentrating in Trust and Estate litigation. Ms. Hillman's practice includes discovery proceedings, probate contests and commercial litigation related to estates. Ms. Hillman practices in the Surrogate's courts as well as the trial and appellate courts throughout New York.

Ms. Hillman also has substantial experience in trial and appellate advocacy, and has handled a variety of commercial cases including contractual disputes, restrictive covenants, unfair competition, partnership disputes, and real estate litigation.

Prior to joining Ruskin Moscou Faltischek, Ms. Hillman was an associate at a large international law firm where she focused her practice on commercial litigation and complex product liability litigation, including aviation and pharmaceutical defense.

Ms. Hillman is an active member of the New York State Bar Association Trusts and Estates Section where she serves on the executive committee and is vice-chair of the Governmental Relations and Legislation Committee. She is an alternate delegate to the NYSBA House of Delegates, and serves as the Trusts and Estates liaison to the executive committee of the Young Lawyer's Section. She is also a member of the Nassau County Bar Association and the Women's Bar Association where she is Co-Chair of the Elder Law/Trusts and Estates Section. Currently, she serves on the Board of Directors of the national Foundation for Ichthyosis and Related Skin Types (F.I.R.S.T.), and is on the professional advisory committee of the Long Island Community Foundation.

Ms. Hillman frequently writes and lectures on trust and estate issues. She has lectured on probate issues to the New York State Bar Association and the New York City Bar Association. She has co-written many articles for the New York Law Journal, and is a featured contributor to the Lexis Nexis Estate Practice and Elder Law Community on a variety of issues related to estate litigation.

Kathryn A. Jackson
Attorney at Law, P.C.

My Mission is to represent my clients with the highest level of expertise, integrity, and professionalism in a caring and comfortable atmosphere.

Areas of Practice

Business Law

Business start-ups, incorporations, LLC's and LLP's, business growth, acquisitions, contracts, leases, succession plans

Estate Planning

Wills, Powers of Attorney, Health Care Proxies, Living Wills, Trusts such as Credit Shelter Trusts, Special Needs Trusts,

Education:

- *Cum laude graduate from the University of Western Ontario with dual degrees in Psychology and English.*
- *Juris Doctor from SUNY Buffalo*

Experience:

- 1983-2002: worked for a small law firm, then became a partner in a larger Buffalo law firm concentrating in business law, real estate transactions, tax and estate planning, wills, trusts and estate administration.
- 2002: established solo practice at current location

Professional Affiliations:

- Member of the New York State and Erie County Bar Associations.
- Former or current Member of the Erie County Surrogate's Court Liaison Committee, the Surrogate's Court Practice & Procedures Committee, the Corporate Law Committee, and a committee formed to address certain legislative changes to the New York Estates, Powers and Trusts Law.
- Member of the Financial Planning Counselors of WNY.
- A frequent lecturer for continuing legal education seminars and workshops for the Bar Associations.

Community Activities (current and past):

- National Association of Women Business Owners - Past President and Board Member
- Business and Professional Women - Past Vice-president and Board Member
- Western NY Women, Inc. Buffalo Niagara Chapter-President Elect
- American Business Women's Association - Past President and Board Member
- Canisius Women's Business Center's Mentoring Program - Mentor
- Amherst Senior Citizen's Foundation Board

BARBARA R.H. JAMES

Harris Beach PLLC, Pittsford

Ms. James is a member of the firm and co-leader of the Life and Asset Planning Practice Group. A member of the American College of Trusts and Estates Counsel, and listed in *New York Super Lawyers*, she focuses her legal practice on estate planning, estate administration, and elder law. Ms. James has extensive experience drafting wills and trusts and in all facets of estate administration, including preparing estate and gift tax returns, probate documents, and estate and trust accountings for both New York and Florida estates. She has a significant elder law practice that includes planning for long-term care expenses, and tax planning for retirement benefits.

Professional & Community Activities

Ms. James is a member of the New York State, Monroe County and Florida Bar Associations. She is also a member of the National Academy of Elder Law Attorneys and past chair of the Executive Council of the Trusts and Estates Section of the Monroe County Bar Association. She is a member and former board member of the Estate Planning Council of Rochester.

Ms. James is a Trustee of the Genesee Valley Presbytery, and a member of the Greater Rochester Area Partnership for the Elderly. She is also active with Monroe County Cooperative Extension as a Master Gardener. She is a past member of the Board of Directors of the Women's Foundation of the Genesee Valley, a past member of the West Irondequoit Foundation, and a past member of the Executive Board of the Seneca Waterways Council of the Boy Scouts of America (where she chaired the Scouting for Food and Clothing project for five years.

LAURENCE KEISER, LL.M. (TAX), CPA

Laurence Keiser, is a partner in the New York City and White Plains law firm of Stern Keiser & Panken, L.L.P. where he specializes in income tax planning and litigation, and estate planning, drafting and administration.

Larry holds a B.S. in accounting from New York University, a J.D. from St. John's University School of Law, and an LL.M. in taxation from New York University School of Law. He is a former officer (Treasurer, Vice-President) and director of the New York State Society of CPA's, and past chairman of many of its committees (including Relations with the Internal Revenue Service.) He is also past President of its Westchester Chapter.

Larry has been a frequent lecturer and speaker for accounting and law groups. He was the author and discussion leader of the Foundation for Accounting Education's courses, Review and Update for Experienced Individual Tax Practitioners and Advanced Estate Planning, for which he received the Outstanding Discussion Leader Award. He has chaired or presented at many tax conferences.

He has served on various tax and estate and trust committees of the New York State and Westchester County Bar Associations and is a past director of the Estate Planning Council of N.Y.C. Presently Larry is a member of the Executive Committee of the NYS Bar Association Trusts and Estates section and past chairman of its committee on Taxation. He has also been a faculty member of Practicing Law Institute's Annual Estate Planning Conference and UJA Federation programs in Westchester and New York City. He has recently stepped down as the Chairman of the Taxation Committee of the NYS Bar Trusts and Estate Section and presently serves as co-chair of the Westchester County Bar Trusts and Estates Section.

Larry has had numerous articles published in professional journals and has been an Adjunct Professor of Taxation at the Graduate Business Schools of New York University and Long Island University.

David Kimpel has practiced law in the areas of Estate Planning and Administration and Real Property for over 30 years. He is a member of the Onondaga County, Madison County, the New York State and the American Bar Associations. He is a member of the Onondaga County Bar Association Real Estate Committee, the Onondaga County Bar Association Trusts and Estates Committee, the Onondaga County Fee Dispute Resolution Committee and the Central New York Estate Planning Council. He is an Arbitrator of the American Arbitrator Association since 1995, hearing cases involving commercial and consumer contract disputes. He is a member of the New York Bar Association's Probate Section, and its Elder Law Section. David is also a member of the American Bar Association's Estate and Trust Section, Real Property Law Section, Elder Law Section and Dispute Resolution Section. He has spoken at NYS Bar Association Estate and Trust Seminars and at other continuing education seminars on several occasions.

Nancy Klotz is Vice President and Senior Trust Counsel with Tompkins Financial Advisors. She has over fifteen years of experience in private practice, advising individuals and corporate fiduciaries on sophisticated estate planning techniques, estate and trust administration, probate and tax law. At Tompkins, Nancy is responsible for developing estate planning strategies for clients. She works closely with clients' legal, tax and investment advisors to design, implement and administer appropriate trust and estate plans.

Nancy received her B.A. degree from Yale College and her J.D. degree from the University of California, Los Angeles, School of Law, Order of the Coif. She is a member of the New York State Bar Association, the Monroe County Bar Association, and the Estate Planning Council of Rochester, and she has lectured to both professional and lay groups on estate planning topics. Nancy has served as a member of numerous community organizations, including as in-house legal advisor to George Eastman House, International Museum of Photography and Film, as a member of the Board of Trustees of Asbury First United Methodist Church and as a Troop Leader for Girl Scouts of Genesee Valley Troop 982.

Theresa A. Kraker

Qualifications and Career Profile

Theresa A. Kraker concentrates her practice in all areas of trusts and estates law. She focuses on counseling clients on estate planning issues including, minimizing estate taxes, business succession and generation skipping tax planning. She also handles probate and trust administrations advising individual and corporate fiduciaries as well as beneficiaries. Ms. Kraker has also been involved with establishing and dissolving charities and other non-profit organizations and advising boards on a multitude of issues.

Associations and Committees

Ms. Kraker is a member of the Trusts and Estates Law Section of the New York State Bar Association and serves on its Surrogate's Court Committee. She is also a member of the City Bar Association and serves on its Estate & Gift Taxation Committee.

Lectures and Articles

Ms. Kraker has lectured for the Young Lawyers Committee of the New York State Bar Association and has co-authored a number of articles including "Let the Contests Begin: Review of Recent Legislative Expansion of the Safe Harbor Rules for Preliminary Examinations" Summer 2011 issue of the *NYSBA Trusts and Estates Law Section Newsletter* and "Defining Beneficial Dispositions under EPTL 3-2.2: Should Tax Non-Apportionment Clauses Count?" Spring 2012 issue of the *NYSBA Trusts and Estates Law Section Newsletter* and "Title Insurer's Sink in the Pool of Unmarketability," November 26, 2004, issue of the *New York Law Journal*.

Education and Bar Admissions

Ms. Kraker received her Bachelor of Arts degree, *magna cum laude*, from the University of Scranton in 2001, and her Juris Doctor from St. John's University School of Law in 2004, where she was a member of the American Bankruptcy Institute Law Review and served as the Articles and Notes Editor from 2003-2004. She is admitted to practice in New York and Florida.

Joseph T. La Ferlita

Joseph T. La Ferlita is counsel to the firm concentrating his practice in trusts and estates law, with an emphasis on estate planning, estate and trust administration, and tax controversy. He counsels individual planning clients, beneficiaries, individual and corporate fiduciaries, and not-for-profit entities, including public charities and private foundations, in connection with a multitude of estate and trust-related matters. These include, among others, the drafting of wills and trusts, estate tax and generation skipping tax planning, audits of estate tax returns and income tax returns, the formation of not-for-profit entities, obtaining Private Letter Rulings from the Internal Revenue Service, probate proceedings, administration proceedings, judicial accounting proceedings, judicial proceedings for ?advice and direction? on behalf of executors and trustees, spousal elective share proceedings, and proceedings for the construction and reformation of wills and trusts. He represents clients in the Surrogate?s Court and the United States Tax Court.

Mr. La Ferlita is admitted to practice in the State of New York, the Commonwealth of Massachusetts and the United States Tax Court. He is a member of the American and New York State Bar Associations.

Mr. La Ferlita is especially active in the Trusts and Estates Law Section of the New York State Bar Association, where he serves as District Representative for Nassau and Suffolk Counties, Chairman of the Surrogate?s Court Committee and Member of the Estate and Trust Administration Committee. He plays a key role in drafting proposals for new and amended estate-related New York statutes, some of which ultimately have been signed into law by the Governor of New York State.

In 2002, Mr. La Ferlita was a Judicial Intern to the Honorable Thomas C. Platt of the United States District Court, EDNY.

Mr. La Ferlita has had two LexisNexis Expert Commentaries published on Lexis.com. The first is entitled, "Whether the Distinction Between Construction and Reformation Proceeding in New York Surrogate Courts Still Exists." The second is entitled, " The Fundamentals of the Separate Share Rule."

In May 2011, Mr. La Ferlita received an LL.M. degree in taxation from New York University School of Law. He received his Juris Doctor degree, Dean's List, from St. John's University School of Law in 2004, where he served as a member of the ***American Bankruptcy Institute Law Review***. Mr. La Ferlita earned his M.A. degree in Theology from Boston College in 1998 and his B.S. degree in Biology from Fairfield University in 1996.

Joseph T. La Ferlita
Counsel

Concentrating in:
Trusts & Estates

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Published Articles

January 28, 2013
Moving Forward: Modernizing and Consolidating N.Y. Trust Law
New York Law Journal

July 23, 2012
New York’s Newly Amended Decanting Statute Typifies Trend Toward Greater Flexibility
Probate & Property

March 12, 2012
New York’s Newly Amended Decanting Statute
NYSBA T&E Law Section Newsletter

Ami S. Longstreet has been an attorney at Mackenzie Hughes since 1998 and is a partner in the firm. She is charged with helping businesses and members of the Syracuse community understand estate and trust planning and administration as well as elder law, including asset protection and Medicaid planning, and planning for individuals with disabilities.

She received her Bachelor of Science degree from the University of Vermont and worked in Vermont as a Certified Public Accountant (CPA) for two years. After that, she attended Syracuse University College of Law and graduated cum laude. While a student, she was a member of the Justinian Honorary Law Society and the Syracuse University Law Journal of International Law.
In 1985, Ami was admitted to the New York Bar, the U.S. District Court, Northern District of New York, and in 1986, the U.S. Court of Appeals, Second Circuit.

Ami's professional affiliations include the Onondaga County Bar Association, the Central New York Women's Bar Association, the New York State (Elder Law Section - Past President; Trusts and Estates Section - District Delegate) and American (Real Property, Probate and Trusts; and Tax Sections) Bar Associations. She is also a volunteer speaker for the New York State, Onondaga County and Central New York Women's Bar Associations, as well as other nonprofit organizations. She is a board member and secretary of the Estate Planning Council of Central New York, and a board member of the YMCA Greater Syracuse and the Fayetteville Free Library. Ami was former Chair of the Governance Council of the Women's Fund of Central New York, a Fund of the Central New York Community Foundation. From 1996 to 1999, she served as an adjunct professor of "Elder Law" at Syracuse University College of Law. She has been listed in the Elder Law Section of "Best Lawyers in America" and the "Super Lawyers New York Upstate Edition" for Elder Law and Estate Planning and Probate since 2007. Ami was elected as a Fellow in ACTEC (American College of Trust and Estate Counsel).

Ami also spent a substantial amount of time in 2000 and 2001 co-authoring eight quarterly articles titled, "Tax News," for the Elder Law Attorney, the official newsletter of the Elder Law Section of the NYSBA. She has also written outlines for many of the speaking engagements listed above.

Prior to joining Mackenzie Hughes, Ami worked as an attorney at another large law firm in Syracuse, subsequent to practicing as an attorney in Albany for five years. She was also self-employed as a practicing attorney for four years. In all of these positions, her area of expertise was elder law and estate and trust planning and administration.

Ian W. MacLean, Esq.
October 2013

The MacLean Law Firm, P.C.
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ianwmaclean@maclean-law.com

Ian MacLean is the managing attorney of the MacLean Law Firm, P.C., a boutique trusts and estates law firm. His peers have elected him an AV rated trusts and estates attorney and a New York Super Lawyer. He focuses his practice on estate and trust litigation and administration, and devotes a large part of his time to non-litigated negotiation and settlement. He provides estate planning, tax, and asset protection counsel to high net worth individuals and families. And he will listen to anyone who thinks they are being treated unfairly or having their rights or interests trampled on in a trusts and estates matter.

Professional Associations

- Member, Executive Committee, Trusts & Estates Law Section of the New York State Bar Association
  - Co-chairman of the Legislation and Governmental Relations Committee
  - Former chairman and Editor-in-Chief of the Newsletter and Publications Committee
  - Former chairman of the Estate Planning Committee
- Member, NYC Bar Association
  - Former active member of the Committee on Trusts, Estates and Surrogate's Courts and Committee on Estate and Gift Taxation
- Westchester County Bar Association, Trusts & Estates Law Section

Legislation

In the past eight years, Ian has been in involved in drafting or facilitating the amendment or enactment of nearly a dozen NY State laws on trusts and estates issues.

Writing and Speaking

Ian speaks and writes on estates and trusts matters, has lectured for New York State Bar Association continuing legal education programs, and is the current editor of the chapter "Jurisdiction of the Surrogate's Court" in *Probate and Administration of Estates*, published by the NYSBA (2010).

Law Education and Bar Admission

- 1992 New York Law School, J.D. cum laude
- 1997 New York University School of Law, LL.M. in Taxation

Michael Markhoff is a partner in the White Plains law firm of Danziger & Markhoff LLP. He is a graduate of Columbia College (1987) and Brooklyn Law School (1990) and is listed in *Best Lawyers in America* - Trusts and Estates and Category and *Super Lawyers* – Trusts and Estates Category.

He is Past President of the Estate Planning Council of Westchester County, Inc. (2007-2008)(where he also served on the Board of Directors from 1998-2001), Past President of the Hudson Valley Estate Planning Council (2012-2013)(where he also serves on the Board of Directors), Past Chairman of the Trusts and Estates Section of the Westchester County Bar Association (1998-2000), Past Director of the Westchester Chapter of the Society of Financial Service Professionals (2001-2005) and Past President of the Northern Westchester Bar Association (2001-2002) and the White Plains Bar Association (2004-2005). Michael was the Ninth District Delegate to the New York State Bar Association Trusts and Estates Section (2003 – 2005) as well as a member of its Executive Committee (2000 – 2005). He also served as the Ninth District Delegate to the House of Delegates of the New York State Bar Association (2005-2008).

Michael has also been a member of the Board of Trustees of the Bedford Free Library since 2005 and a member of the Board of Advisors of the Westchester Community Foundation since 2012.

He is also a member of the Westchester County (Sections on Tax and Trusts and Estates), Connecticut (Estates and Probate Section) and American (Sections on Real Property, Probate and Trust Law) Bar Associations as well as the Estate Planning Council of Rockland County, Inc.

BRENDA A. MATTAR

Brenda Ann Mattar, Esq.
Mosey Persico, LLP
625 Delaware Avenue
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Buffalo, NY 14202
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Practice Areas: Elder Law, Estates & Trusts Law

Brenda A. Mattar is a Senior Attorney in the Buffalo, New York law firm of Mosey Persico, LLP. She concentrates her practice in the areas of estate planning, probate and elder law.

Experience
Ms. Mattar is a former Court Attorney with the Erie County Surrogate's Court. As a Court Attorney, Ms. Mattar facilitated the processing of all types of Surrogate's Court proceedings, including Article 17 and 17-A Guardianships. She conducted pretrial and settlement conferences and hearings.

In addition to her court experience, Ms. Mattar practiced in the Trusts & Estates Department at Magavern, Magavern Grimm, LLP and spent more than 17 years in the general practice of law with Mattar, D'Agostino & Gottlieb, LLP.

She is a frequent speaker on topics including Legal Rights for LGBT Couples, Gay Marriage in New York State, and Estate Planning.

Court Admissions
Attorney Mattar is admitted to practice in all New York State Courts.

Professional/Community Associations
Ms. Mattar has been actively involved in local lesbian and gay community organizations for 20 years. She serves on the Board of Directors of Agile Fleet Commander.

Education
Ms. Mattar has a bachelor’s degree from Saint Lawrence University and is a University at Buffalo Law School graduate.

KEVIN MATZ is the managing attorney of Kevin Matz & Associates PLLC, with offices in Midtown Manhattan and White Plains, New York, where his practice is principally devoted to domestic and international estate and tax planning, estate administration and related litigation. Mr. Matz earned his J.D. from Fordham University School of Law (where he was a Notes & Articles Editor of the *Fordham Law Review*) and his LL.M. in Taxation from New York University School of Law, and was a senior associate in the private clients group of White & Case LLP and a Partner at a medium-sized law firm in Midtown Manhattan prior to starting his own law firm in 2009. He is a member of the New York City Bar Association, among other professional organizations, and has helped to draft several of the City Bar's comment letters, as well as the New York State Society of Certified Public Accountants' comment letters, to the United States Department of Treasury. Mr. Matz has written and spoken extensively about the use of family limited partnerships and various other leveraged transfer techniques, as well as estate planning strategies for groups ranging from private equity fund managers to professional athletes, and has been frequently cited in the professional literature (including at the Heckerling Institute on Estate Planning) for his innovative solutions and analysis. In addition, Mr. Matz is the co-author of two estate planning treatises, *Manning on Estate Planning* (Practicing Law Institute 2012), and *Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size* (Cannon Financial Institute 2009), and is a certified public accountant, in which connection he is currently the Chairman of the Estate Planning Committee of the New York State Society of Certified Public Accountants (the "NYSSCPA"), and a past Chairman of the NYSSCPA's Entertainment, Arts and Sports Committee. Mr. Matz may be contacted at 914-682-6884 or kmatz@kmatzlaw.com.

Sara Meyers, Esq.
Enea, Scanlan & Sirignano, LLP
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White Plains, NY 10601
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Ms. Meyers is a Senior Associate at the firm of Enea, Scanlan & Sirignano, LLP, and concentrates her practice on Elder Law, Estate Planning, Special Needs Planning, Guardianships, and long term care planning strategies, with a focus on Medicaid home care and nursing home.

Prior to joining Enea, Scanlan & Sirignano, Ms. Meyers was the staff attorney at the Sadin Institute on Law of the Brookdale Center on Aging of Hunter College. She concentrated on Medicaid, home care, and the Medicare Part D prescription drug program. She created materials and conducted training seminars for social service providers, attorneys, and social workers on topics including Elder Law, Medicaid, Medicare, home care, and Administrative Appeals.

Ms. Meyers has authored “Medicaid Managed Long Term Care is Coming to Westchester. Are You and Your Clients Ready?,” Westchester County Bar Newsletter, January 2013; “Guardianships and Supplemental Needs Trusts (SNT) as planning tools for Parents of Adult Disabled Children,” New York State Bar Association Elder Law and Special Needs Journal, Winter 2012; “An Overview of Medicaid Home Care Options for Seniors,” New York State Bar Association Elder Law Attorney, Winter 2010; "Utilizing Medicaid Home Care as a Solution in a Post-DRA World," New York State Bar Association Elder Law Attorney, Summer 2007 and Westchester County Bar Newsletter, June 2007. Ms. Meyers coauthored with Anthony J. Enea “The Doors Open Further for the Nursing Home without Walls Program,” Westchester County Bar Newsletter, November 2007.

Ms. Meyers is a frequent lecturer for Elder Law Programs sponsored by the New York State and Westchester County Bar Associations and the Sadin Law Institute of the Brookdale Center on Aging.

She is a member of the New York State Bar Association, the Elder Law (vice-chair Guardianship Committee; Editor, Elder Law and Special Needs Journal) and Trust and Estates Sections, and a member of the Westchester County Bar Association (immediate past Co-Chair of the Elder Law Committee) and is an editor of the Westchester County Bar Journal.

Ms. Meyers has a B.A. in History, cum laude, from Brandeis University and a J.D. from the Cardozo School of Law. She is also a volunteer attorney for Legal Services of the Hudson Valley. She is a Trustee of the Board of Directors of the Westchester Day School in Mamaroneck, New York.

Biography – Jill Miller

Jill Miller, the principal of Jill Miller & Associates, P.C., focuses on formulating sophisticated and highly personalized estate plans for individuals and families with the objectives of minimizing estate taxes and family discord. She also has a particular expertise in estate matters affecting non-US citizens and non-traditional families. Jill takes a detailed and practical approach to the administration of estates. Complicated probate issues are addressed and resolved. Estate tax returns are prepared to minimize the risk of audit. Jill founded the firm in January of 2004, after working for over a decade in trusts & estates law. Jill is a frequent lecturer on estate planning at both private and public symposia. She has presented or spoken at programs sponsored by the American Bar Association (Division of Taxation), the New York State Bar Association, the Financial Planning Association of New York, CW Post University Tax and Accounting Institute, New York State Society of CPAs, Lorman Education Services, and Cornell Law School. In the wake of September 11, Jill provided her services to the American Red Cross and presented the “Basics of Estate Planning” to aid affected families with their estate issues. Her publication “How to Avoid an Estate Tax Audit” appeared in the August 2007 edition of Estate Planning magazine (Warren Gorham & Lamont of RIA). Jill is an adjunct professor at Fordham Law School, teaching “Trusts and Estates” since 2005. Jill is “AV Preeminent” Peer Review rated by Martindale-Hubbell.

Website link: www.mtrustlaw.com

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NATALIA MURPHY

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PRACTICE AREAS

International Trusts and Estates
LGBT Planning
Trust Services and Fiduciary Compliance
Trusts and Estates

PROFESSIONAL EXPERIENCE

Natalia Murphy is senior counsel in the Individual Clients department. Her practice involves all aspects of estate planning and administration to provide comprehensive estate, gift and income tax advice for high net worth individuals and multinational families.

Natalia counsels U.S. and non-U.S. clients in structuring and implementing wealth transfer transactions, with emphasis on tax-efficient lifetime and death transfers and protection of assets. Her practice encompasses all phases of estate administration for domestic and foreign estates with U.S. connections. She represents banks and trust companies and has counseled bank trust departments on trust and estate matters. She also represents fiduciaries and beneficiaries in guardianships and estate and trust litigation matters in Surrogate's Courts and Supreme Courts of the State of New York.

Natalia is Executive Committee First District Representative of the Trusts and Estates Section of the New York State Bar Association and a member of the Trusts and Estates Advisory Group to the Board of the Optometric Center of New York, State College of Optometry.

NEWS, PUBLICATIONS & PRESENTATIONS

- Chair, Moderator and Speaker, “Contested Accounting Proceedings in Surrogate’s Court: The Law and Techniques You Should Know,” NYSBA, May 31, 2013
- Speaker, "Changing Things Up: Practical and Tax Aspects of Trust Decanting," NYSBA Trusts and Estates Law Section Fall Meeting, October 12, 2012
- Co-Chair, NYSBA Trusts and Estates Law Section Fall Meeting, "Getting to the Finish Line: Current Issues in Administering Estate Assets," October 11-12, 2012
- Speaker, "Trust Decanting: Practical Aspects," Mid-Atlantic Regional Meeting of the American College of Trust and Estate Counsel, September 7-9, 2012
- Panelist, 2011 NYSBA Section Leaders Conference, May 12, 2011
- Author, “Staying Competitive with a Directed Trust Statute: The Proposed Bill for New York,” New York State Bar Association Trusts and Estates Law Section Newsletter, Fall 2010
- Co-author, Chapter on New York trust law, *The World Trust Survey*, Oxford University Press, 2010
- Co-author, “A Practical Guide to Transfer of Trusteeships,” *United States Supplement by Society of Trust and Estate Practitioners (STEP),* 2008
- Speaker, “Practical Skills - Probate & the Administration of Estates,” New York State Bar Association, October 23, 2008

EDUCATION

- St. John’s University School of Law, J.D.
- St. Francis College, B.A.

ADMISSIONS

- State of New York
- State of Connecticut

Lisa Newfield
McCarthy Fingar LLP
Partner

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Professional Profile

Lisa Newfield chairs McCarthy Fingar's Charitable Gift Planning and Exempt Organizations groups and co-chairs our Trusts & Estates group. She also is a member of our Taxation group. Lisa devotes much of her practice to personal estate planning for individuals, major gift planning for non-profit institution development offices and planned giving for non-profit institutions and philanthropists. Lisa is a noted lecturer on charitable giving, exempt organization and various trusts and estates and tax topics. Lisa has spoken before many bar associations, educational institutions and charitable organizations, including, but not limited to, the National Conference on Philanthropic Planning, Trusts & Estates Law Section of the New York State Bar Association, Pace University School of Law, Elder Law Section of the Westchester County Bar Association, and The Westchester Women's Bar Association. She has contributed to Tax Planning Tips for Professional Advisors, the newsletter of the United Jewish Appeal-Federation of Jewish Philanthropies of New York. Lisa has also appeared on Westchester County's local cable show "Financial Planning with Legal Ease."

Areas of Experience

- Estate and Tax planning
- Estate, Gift and Fiduciary Taxation, including representing fiduciaries in estate tax audits
- Estate and Trust Administration
- Charitable Planned Giving
- Representation of Exempt Organizations from Private Foundations to Public Charities with regards to obtaining and maintaining exempt status, major gift planning, and obtaining state approvals for gift annuity programs
- Asset Protection Planning
- Medicaid Planning, including Medicaid applications and fair hearings

Professional & Community Involvement

- Vice Chair, Committee on Charitable Organizations, Trusts & Estates Law Section of New York State Bar Association
- Member, Elder Law Section of New York State Bar Association
- Member, American Cancer Society Planned Giving Advisory Council
- Member, Planned Giving Group of Greater New York

Education

- J.D., University of Michigan, 1995
- B.A., George Washington University, 1992

Journals, Outlines & Publications

Lisa has been published in numerous professional journals. She has also written and submitted outlines for numerous Continuous Legal Education programs.

Admitted to Practice in New York and Connecticut

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Natasha L. Noras, Esq.

Natasha Noras is an associate attorney at Weinstein & Randisi focusing on Trusts, Wills, Estate Planning, Estate Administration and Medicaid.

Natasha is a graduate of the State University of New York at Buffalo (UB), where she received a Bachelor of Arts in Communication. After contracting work through Moss Codilis LLP to work on loan modifications and loss mitigation cases at Bank of America, she attended the State University of New York at Buffalo Law School and earned her Juris Doctor.

Natasha is admitted to practice in New York State and is a member of the New York State and Monroe County Bar Associations, and their respective Trusts & Estates and Elder Law sections.

Natasha is also a member on the Legal Assistance of Western New York, Inc.® Board, a member on the Monroe County Legal Assistance Center Committee, and a member of the Greater Rochester Association for Women Attorneys (GRAWA).

Stacy L. Pettit, Esq.

SUPREME COURT APPELLATE DIVISION, THIRD DEPARMENT
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Stacy Pettit is a 1981 graduate of Vassar College with an A.B. in English, and a 1984 graduate of Albany Law School, admitted to practice in New York State and in the United States District Court for the Northern District of New York.

Stacy worked in private practice for many years, concentrating in trusts and estate planning, probate and administration, Surrogate’s Court practice, real estate and business law. While in private practice, she received appointments from area Surrogate's Courts as a guardian ad litem for parties under disability, and as the examiner of guardianship accounts. She began working in the New York State court system in 1999 when she became a part-time law clerk in Albany Surrogate's Court while still in private practice, and she became a full-time court employee as the Chief Clerk of Surrogate’s Court in 2001. In March 2012, Stacy joined the Appellate Division, Third Department as a principal appellate court attorney.

Stacy has been an active member of the New York State Bar Association throughout her career, having previously served as the chair of the committee on Surrogate's Court of the Trusts & Estates section, as a district representative and member at large of the section's executive committee, and as a delegate to the New York State Bar House of Delegates. She is currently serving as both the Third Judicial District Representative to the executive committee of the section and as a delegate to the Bar Association's House of Delegates.

Stacy served as Vice President of the New York State Surrogate’s Court Chief Clerks' Association prior to assuming her current position at the Appellate Division, and is a long-standing member of the New York State Surrogate’s Court Law Association. She has also served on the Office of Court Administration's Surrogate’s Court Examination Committee and Forms Committee.

Stacy has chaired, moderated and presented continuing legal education seminars for the New York State Bar Association for many years. She has also spoken and contributed written materials for the Office of Court Administration, the New York State Surrogate’s Court Clerks' and Law Association, the New York State Legislature and the Appellate Division, Third Department's continuing legal education programs.

Robert S. Reynolds
Partner
Whiteman Osterman & Hanna LLP
Robert S. Reynolds is a partner in the Estate Planning and Administration Practice Group and the Federal and State Taxation Practice Group.

Background
Mr. Reynolds is originally from Kingston, New York, and received his Bachelor of Science in Finance degree from Siena College in Loudonville, New York, in 1993. He earned his Juris Doctor degree from Albany Law School in 1996 and his Master of Laws (LL.M.) in Taxation from Georgetown University Law Center while he was serving as an attorney advisor at the United States Tax Court in Washington, D.C. He returned to the Capital Region in 1999 and now resides in Glenmont, New York.

Representative Accomplishments

- Drafts estate planning documents including wills, trusts, retirement plan and insurance beneficiary designations, powers of attorney, health care proxies, and living wills
- Represents individual and corporate fiduciaries and family members in Surrogate's (probate) Court and supervises all aspects of estate and trust administration
- Represents taxpayers before the United States Tax Court, Internal Revenue Service and New York State Department of Taxation and Finance
- Co-authors a chapter on Federal and New York Estate Taxation in the New York State Bar Association's publication "Probate and Administration of New York Estates"
- Lectures on trust and estate and tax matters for the New York State Bar Association and other organizations
- Served as an adjunct faculty member at Albany Law School as the instructor of Federal Income Tax of Corporations and Shareholders from 2002 to 2004
- Served as attorney advisor to the Honorable Daniel J. Dinan, United States Tax Court from 1996 to 1999

Affiliations
Mr. Reynolds is admitted to practice in New York State and before the United States Tax Court and the United States District Court for the Northern District of New York. He is a member of the Albany County Bar Association and the New York State Bar Association (Trusts and Estates Section, Taxation Committee). Mr. Reynolds is a member and past president (2010-2011) of the Estate Planning Council of Eastern New York, Inc., a Siena College Saints Alive! Member, a Director of the Bethlehem Basketball Club, and coaches youth soccer, baseball and basketball.

THOMAS P. RHEINSTEIN, ESQ.

Thomas Rheinstein currently has his own law practice, which focuses on assisting attorneys, accountants and professional fiduciaries with matters involving estate tax, gift tax and fiduciary income taxation, including the preparation of federal forms 706, 709 and 1041. Before Mr. Rheinstein started his own practice, he had completed a successful career with the Federal Government.

Tom began his Federal Government career with the IRS in Cleveland in 1975, and was the senior IRS Estate Tax Attorney in Rochester from 1980 until his retirement in late 2004. During his tenure with the IRS, Tom was a lecturer on estate and gift tax issues at numerous professional meetings and continuing professional education seminars. Tom is a member of the New York State Bar Association Trusts & Estates Section, the Estate Planning Council of Rochester and is a Past Chair of the Executive Council of the Monroe County Bar Association's Trusts & Estates Section.

Thomas Rheinstein is a graduate of Harpur College (SUNY Binghamton) and received his Juris Doctor degree from Brooklyn Law School in 1975. He was admitted to the New York Bar in 1976.

Practice Groups

Elder Law
Estate & Trust Administration
Estate Planning

Court Admissions

Courts of the State of New York
United States District Court
- Western District of New York

Admitted to Practice

New York

Education

University at Buffalo Law School (J.D., 1983)
Hobart College (B.A., 1980)

Professional Recognition

Martindale-Hubbell AV Peer Review Rated Lawyer

Professional Associations

Bar Association of Erie County
New York State Bar Association
Estate Analysts of WNY
Financial Planners of WNY

Speaking Out

Practical Skills - The Basics of Elder Law Practice

Tax Planning for Trusts and Estates

EDWARD C. ROBINSON

Hurwitz & Fine, P.C.
Buffalo

Mr. Robinson is a member of the firm's Estate Planning Department. Mr. Robinson has over 30 years of experience advising clients in the full range of Estate Planning, Estate Administration and Elder Law issues.

With respect to his Estate Planning practice, Mr. Robinson has extensive experience completing estate plans for clients from modest means to those with significant wealth. Specifically, he has implemented estate plans utilizing simple and complex wills, living wills, health care proxies, powers of attorney, both revocable and irrevocable living trusts, irrevocable insurance trusts, charitable remainder trusts, qualified personal residence trusts, family limited partnerships, limited liability companies and supplemental needs trusts.

Mr. Robinson has overseen the probate and administration of hundreds of estates and trusts, from uncontested matters through complex contested matters. As a result, he has gained expertise in the preparation of federal and state estate tax returns and fiduciary income tax returns.

Mr. Robinson also has extensive experience in Medicaid and long term care pre-planning. He has helped many clients in developing plans designed to protect their assets, utilizing trusts, real property transfers and gifting strategies. He has also aided clients in submitting Medicaid applications and through representation in Medicaid Fair Hearings.

He has lectured extensively on estate planning, estate administration and elder law topics in numerous seminars directed toward consumers, attorneys, financial planners and accountants.

Mr. Robinson is a cum laude graduate of Hobart College where he received a Bachelor of Arts degree in Economics. He then earned his Juris Doctor degree from the State University at Buffalo Law School in 1983.

He serves as a member of the Practice and Procedure Surrogate's Court Committee as well as the Elder Law Committee of the Erie County Bar Association. In addition, he is a member of the Elder Law and Estates and Trusts sections of the New York State Bar Association. He is also a member of the board of directors of the Financial Planning Counselors of WNY and is a member of Estate Analysts of WNY.

THE LAW OFFICES OF
JOSEPH B. ROSENBERG

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JOSEPH B. ROSENBERG concentrates his practice in the areas of estate planning and the administration of estates. He advises clients with privately-owned businesses and significant assets on the transfer of wealth from one generation to the next, in addition to sophisticated charitable planning. Mr. Rosenberg maintains offices in Uniondale and midtown Manhattan.

Mr. Rosenberg graduated from the University of Maryland (B.S., 1981) and practiced as a CPA with a leading national accounting firm for several years. Mr. Rosenberg earned his law degree from the Jacob D. Fuchsberg Law Center at Touro College (J.D., 1987, cum laude), where he was Editor-in-Chief of the Touro Law Review. He was admitted to practice law in the State of New York in 1988.

He was previously associated with Mudge Rose Guthrie Alexander & Ferdon and was a partner at Herzfeld & Rubin, two prominent national law firms.

Mr. Rosenberg is a member of the Board of Directors of the Gurwin Jewish Nursing & Rehabilitation Center in Commack, New York, and is the Executive Vice President of the Touro Law School Alumni Association. Mr. Rosenberg also serves on the boards of several private family foundations. He lectures frequently on trusts and estate issues and is a member of the New York State Bar Association and the American Institute of Certified Public Accountants.

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AREAS OF PRACTICE

Trusts and Estates
- Adoptions
- Business Transition Planning
- Estate and Trust Administration
- Estate Mediation and Alternate Dispute Resolution
- Estate Planning
- Guardianships
- Insurance Trusts
- Marital Agreements
- Medicaid/Medicare Planning
- Retirement Benefit Planning
- Ten Questions to Ask an Estate Attorney
- The Role of Charity in Your Estate Plan
- Will, Trust, and Estate Litigation

ADMISSIONS

New York
U.S. District Court, Eastern District of New York
U.S. District Court, Southern District of New York

EDUCATION

J.D., Fordham University School of Law, 1979
B.A., University of Notre Dame, 1975

Michael P. Ryan

Partner

Michael P. Ryan is well known to the New York Trusts and Estates community as a speaker at a wide variety of Bar Association events and other similar gatherings. He joined Cullen and Dykman's Trusts and Estates Department after many years of service to the Surrogate's Court in Nassau County where he had been appointed its Chief Clerk after serving as a member of its Law Department as Court Attorney - Referee. He was former President of the New York State Surrogate's Law Association.

Mr. Ryan is also an Adjunct Professor of Law at New York Law School in the Taxation LL.M. program. He teaches a course in trust and estate litigation, along with a course on the basic concepts federal gift and estate taxation to LL.M. and J.D. candidates. He has published several articles, including one for the New York State Bar Association titled, *Post Mortem Estate Planning Using Qualified Disclaimers*. He has been a contributing editor for the LexisNexis Corporation since 2001. His responsibilities there include review and updating of several Matthew Bender publications, such as Warren's Heaton on Surrogate's Court Practice, New York Civil Practice (Weinstein, Korn and Miller), Bender's Forms for the Civil Practice, and Practical Solutions for New York Lawyers. LexisNexis has published his article in Warren's Heaton Legislative Digest titled *Virtual Representation, A Primer*.

In addition to these activities, Mr. Ryan is also active in various bar associations with memberships in the New York State Bar Association, the Association of the Bar of the City of New York, and the Brooklyn Bar Association. In the New York State Bar Association, Mr. Ryan is a member of the Tax Section as well as the Trusts and Estates Section.

ROBERT D. SCOLARO
THE WLADIS LAW FIRM, P.C., E. SYRACUSE

Mr. Scolaro joined The Wladis Law Firm in 2011, bringing with him in excess of ten years' experience helping families and family-owned businesses meet their estate and business succession planning needs. He counsels clients on all aspects of estate planning and administration, asset preservation for individuals and businesses, and elder law.

Recognizing his expertise in his field of law, many local groups have invited Mr. Scolaro to give lectures and presentations to audiences comprised of individuals, business owners and executives, and professionals whose work intersects with various aspects of estate and business succession planning.

Mr. Scolaro is a *cum laude* graduate of both Ohio Wesleyan University and Suffolk University Law School and is admitted to practice law in the states of New York, Florida and Massachusetts. He is a member of the American Bar Association as well as the bar associations of Onondaga County and the states of New York, Florida and Massachusetts.

He is a member of boards and committees for the Estate Planning Council of Central New York, Tully Hill, Central New York Community Foundation, American Red Cross of Central New York, and the SADA Charity Preview for Hospice of Central New York.

NIXON PEABODY

Stephanie T. Seiffert

Counsel
Rochester
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Services

- Private Clients, Estate, Trust & Financial Planning
- Estate & Gift Planning
- Estate Administration & Settlement
- Executive Planning Services
- Financial & Retirement Planning
- Trust & Fiduciary Services

Education

- University of Miami School of Law, J.D.
- College of Wooster, B.A.

Admissions

- New York

STEPHANIE T. SEIFFERT

Stephanie Seiffert focuses her practice on providing estate planning, estate and trust administration, wealth transfer, asset protection, and business succession planning advice for high-net-worth individuals and families. She develops the appropriate tax-efficient estate planning strategies to meet the unique goals and objectives of each client. Stephanie also routinely counsels clients on retirement issues with a special emphasis on executive compensation, along with sophisticated lifetime gifting strategies and charitable planning.

Affiliations

Stephanie is an executive board member, assistant treasurer, and chair of the Investment Committee of YWCA of Rochester, New York, and a member of the Estate Planning Council of Rochester, the Budget Advisory Committee for the Penfield Central School District, the Nominations Committee for Asbury First United Methodist Church, the Monroe County Bar Association (Trusts and Estates Committee), and the New York State Bar Association.

Press

Nixon Peabody Expands Leading Private Clients Practice Group
July 11, 2012

Media Clips

Seiffert Joins Nixon Peabody LLP as Counsel
Brighton-Pittsford Post | July 11, 2012

This coverage highlights the arrival of Rochester Private Clients counsel Stephanie Seiffert.

David P. Shaffer

Areas of Practice:
Asset Protection Planning
Elder Law/Long Term Health Care and Medicaid Planning
Estate and Trust Administration
Family Wealth Planning
Special Needs Planning
Education:
University of New York at Buffalo, J.D.
Dartmouth College, B.A.
Phone: 585-987-2878
Fax: 585-987-2978
Email: dshaffer@woodsoviatt.com

At a Glance:
David Shaffer is an associate in the firm and a member of the Family Wealth and Estate Planning Department. He concentrates his practice in the areas of Estate Planning, Estate and Trust Administration, Long Term Care Planning and Medicaid Planning.

Mr. Shaffer received his J.D. degree from the University of New York at Buffalo Law School, *summa cum laude*, where he was named the recipient of the Max Koren Award for Outstanding Academic Achievement by the law school faculty and also served as Note & Comment Editor for the Buffalo Law Review. Mr. Shaffer received his A.B. degree, *cum laude*, from Dartmouth College.

Representative Matters:

- Assists in preparing simple and complex estate plans for clients with varying needs.
- Works with high net-worth clients to accomplish estate tax planning objectives, including the preparation and funding of Life Insurance, Trusts, Spousal Lifetime Access Trusts, Intentionally Defective Grantor Trusts and Inter Vivos Generation-Skipping Transfer Trusts, among others.
- Works with families in estate administration matters from the probate process through the distributions to beneficiaries and settlement.
- Works with families in preparing Medicaid applications and exploring long-term care planning options.

Community Involvement:
Mr. Shaffer is active in the Lawyers for Learning volunteer program at School 29 where he currently mentors two sixth grade students. He also serves on the Executive Board for the Dartmouth Club of Rochester as District Enrollment Director where he works with local Dartmouth College alumni to promote enrollment among high school students in the Greater Rochester area. Mr. Shaffer is also the President-Elect of the Financial Planning Association of Rochester.

Bar Admissions:
Mr. Shaffer is admitted to practice in the State of New York.

Professional Affiliations:
Mr. Shaffer is a member of the New York State Bar Association, Monroe County Bar Association and Livingston County Bar Association. He is also a member of the Elder Law Section of the Monroe County Bar Association.

Other:
Mr. Shaffer has authored numerous articles on estate planning

PATRICIA J. SHEVY, ESQ.

Patricia J. Shevy is the founder of The Shevy Law Firm, LLC, of Albany, New York. Tricia focuses her practice exclusively in the areas of estate planning and administration, elder law and business succession planning. Tricia also maintains a satellite office in Schoharie, New York.

Tricia believes in the teamwork approach and regularly works with her clients and their investment advisors, bankers, insurance agents and accountants to ensure that the plan meets the client's long term objectives.

Tricia is an active member of the New York State Bar Association- Trusts and Estates Section (Chairperson of the Life Insurance and Employee Benefits Committee) and Elder Law Section (Co-Vice Chair of the Estate, Trusts and Taxation Committee and member of the Board of Editors of the Elder and Special Needs Law Journal). She is also a member of the Albany County Bar Association, National Academy of Elder Law Attorneys and Schoharie County Chamber of Commerce.

Tricia's past public service includes serving on the Boards of Directors of Childs Nursing Home, Albany County Correctional Facility for Children's Benefit, Rensselaer County Housing Resources Corporation and the Watervliet City School District Board of Education, serving as president for 3 years. Currently, Tricia is on the Board of Directors of The Bus Stop Club, Inc., a support program for the siblings of chronically ill children.

Tricia earned a Bachelor of Science in Management-Finance from Rensselaer Polytechnic Institute in 3 years. Following graduation from RPI in 1994, Tricia received her Juris Doctor, *cum laude*, from Albany Law School of Union University in 1997, where she was a member of the Justinian Society.

Tricia routinely lectures to small groups regarding estate tax planning, long term care planning, estate planning issues for parents of disabled children as well as the unique issues of estate planning for non-traditional families and small business owners. Tricia also lectures and writes for continuing legal education programs offered by the New York State Bar Association and other providers of continuing legal education programs.

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Susan Slater-Jansen, Esq. - Principal Attorney
Slater-Jansen Law, White Plains

Ms. Slater-Jansen has been a partner in the Trusts & Estates Departments of both Sonnenschein, Nath & Rosenthal (New York City) and Kurzman Eisenberg Corbin & Lever (White Plains). She specializes in estate planning for high net worth individuals and families, business succession planning, estate administration and pension distribution planning. She is a nationally recognized expert in estate planning with employee benefits. She has written and lectured extensively on this topic. Ms. Slater-Jansen also works closely with a broad spectrum of individuals and families with modest to very substantial wealth. She assists her clients with the preparation of wills and more sophisticated planning documents, such as revocable and irrevocable trusts, grantor annuity trusts, qualified personal residence trusts, IRA beneficiary trusts, family limited partnerships and charitable entities. She is sought out by other lawyers to advise them on how to correct or moderate costly mistakes made by their deceased clients' designating (and often failing to designate) retirement plan and/or IRA beneficiaries. Ms. Slater-Jansen has extensive experience in representing fiduciaries, both corporate and individuals, in trust and estate administration, and has represented numerous individuals in negotiating and drafting a variety of pre and post marital agreements along with cohabitation agreements.

Education
Queens College, CUNY, B.A., Magna Cum Laude
Law Clerkship Pursuant to Section 520.50 of the Rules of the Court of Appeals of the State of New York for admission of Attorneys and Counselors-at-Law. Passed New York State Bar Exam in first sitting.

Memberships
The American College of Trust and Estate Counsel (ACTEC) –Fellow
- Member of Employee Benefit and Asset Protection Committees

Association of the Bar of the City of New York
New York State Bar Association
- Trust and Estates Section (prior Chair of Committee on Insurance and Employee Benefits)

- Elder Law Section

Westchester Womens Bar Association

Non-Legal
National Domestic Violence Hotline: National Advisory Board
UJA Federation of New York: Westchester Business and Professional Executive Board

MICHAEL SUPRUNOWICZ BIOGRAPHY

Michael R. Suprunowicz is an attorney and principal with the Schenectady law firm of Higgins, Roberts, Beyerl and Coan, P.C. He is the President of the firm and the Chairman of the firm's Estate and Tax Department. His primary areas of practice are Trusts and Estates (Administration and Planning), Taxation, Corporate and Real Property Law.

Michael R. Suprunowicz is also on the adjunct faculty at the State University of Albany teaching undergraduate Business Law. He has taught graduate level Business Law for Union College's M.B.A. Program and Estate Planning and Partnership Taxation at Albany Law School. In addition, Mr. Suprunowicz has taught a course on Wills and Trusts for West Bar Review.

Mr. Suprunowicz holds a Bachelor of Science degree and a Master of Business Administration from Albany State University, and a Juris Doctor from Albany Law School.

Michael R. Suprunowicz is a member of the American Bar Association, the New York State Bar Association and the Schenectady County Bar Association. He is a Fellow of the New York Bar Foundation and is a Fellow in the American College of Trusts and Estates Counsel. He also is also a member of the Estate Planning Council of Eastern New York.

Mr. Suprunowicz is a frequent lecturer for the New York State Bar Association, New York State Teachers' Retirement System, and many other professional groups and organizations. He has taught at "Judges School" for the Surrogates Association of the State of New York.

His papers and publications have appeared in or include *New York State Bar Association, Albany Law School Institute of Legal Studies, St. Clare's Hospital Foundation Newsletter, Capital District Hospice and the National Hospice Newsletters, New York Tax Service, New York State Bar Association Textbook — Administration of Estates, New York State Bar Association Coursebook on Audit of Federal Estate Tax Return,* and *Upstate Legal Record*.

Mr. Suprunowicz has been included in the publication *The Best Lawyers in America* from 1991 through present. He also has received the AV Martindale–Hubbell highest Peer Review Rating available to attorneys.

In addition, Mr. Suprunowicz is an Advisory Member of the Board of Directors for Schenectady International, Inc.

Michelle H. Wildgrube, Esq.

Ms. Wildgrube has been a principal of Cioffi • Slezak • Wildgrube P.C. (formerly Carpenter & Cioffi, P.C.) since 2004, and has been with the firm since 1999. Prior to joining Cioffi • Slezak • Wildgrube P.C., Ms. Wildgrube worked for a general practice firm that provided a broad foundation for her practice which now concentrates in the areas of estate planning and administration, corporate and business law, and real estate.

As a volunteer with The Legal Project's Affordable Housing Attorney Assistance Program (AHAA), Ms. Wildgrube trains attorneys to represent clients with regard to real estate purchases. She also lectures for the New York State Bar Association and the Schenectady County Bar Association on real estate and estate planning issues. Ms. Wildgrube is a frequent community volunteer with the Legally Speaking Program for The Legal Project, on the topics of real estate and estate planning.

Ms. Wildgrube currently serves on the boards of directors of the Federation of Bar Associations, Fourth Judicial District (Immediate Past President), The Legal Project (Immediate Past President), and the Disability Education Forum of New York (Treasurer). She is a member of the Executive Committee for the New York State Bar Association's Real Property Law Section, the New York State Bar Association's Lawyer Referral Committee, and the New York State Bar Association's CLE Committee. Ms. Wildgrube is a trustee for the John Alexander Trust Memorial Scholarship which is administered through the Schenectady County Bar Association. Ms. Wildgrube was the recipient of the Schenectady County Bar Association's first Young Lawyer Award, the Schenectady County Bar Association's 2012 Lawyer of the Year Award, and the New York State Bar Association's 2013 President's Pro Bono Award.

Ms. Wildgrube holds a Bachelor in Arts Degree in English from Rutgers College and a Juris Doctor from the State University of New York at Buffalo School of Law. She is a member of the New York State Bar Association, the Schenectady County Bar Association and the Capital District Women's Bar Association.

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