ADVANCED DOCUMENT DRAFTING FOR THE ELDER LAW ATTORNEY

Faculty Biographies

Tuesday, December 10, 2013
New York City

Ronald A. Fatoullah - Bio

Ronald A. Fatoullah, Esq., CELA is the managing attorney of Ronald Fatoullah & Associates, a law firm that concentrates in elder law, trusts and estates and special needs. The firm has offices in Great Neck, Manhattan, Brooklyn, Forest Hills, and Cedarhurst, New York. Mr. Fatoullah lectures frequently on elder law, estate planning and special needs to attorneys, accountants, social workers, financial planners, and to numerous organizations and corporations. He was one of the first attorneys in New York State to be awarded Certification as an Elder Law Attorney ("CELA") by the National Elder Law Foundation and has been quoted frequently in Newsday, The New York Times, The Wall Street Journal, Daily News, New York Magazine, Time, USA Today and in other national and local magazines and newspapers.

Mr. Fatoullah has been named one of the New York area's "Best Lawyers" in the fields of Elder Law and Trusts and Estates for eight (8) consecutive years as published in New York Magazine (years 2006 through 2013). The "Best Lawyers" have been chosen through an exhaustive survey in which thousands of the nation's top lawyers confidentially evaluate their professional peers.

In addition, Mr. Fatoullah has been named a "Super Lawyer" as published in The New York Times for the past seven (7) consecutive years. The Super Lawyers selection process includes peer nominations, a blue ribbon panel review and independent research of candidates.

Mr. Fatoullah has received the prestigious the prestigious Rose Kryzak Award for his "years of outstanding legal services to the senior population." He also received the "Building Bridges" Award from AARP. In September, 2010, Mr. Fatoullah was honored by the Arthritis Foundation, New York City Chapter with it's "Community Leaders Award." In February, 2012, Ronald Fatoullah received the "World Award" from the Senior Umbrella Network of Brooklyn in recognition of his exceptional support and meaningful contribution to that organization. His latest honors are the "Achievement in Elder Care-Estate Planning Award" from the Varadi Ovarian Initiative for Cancer Education (September, 2012) the "Senior Care Humanitarian Award" from the Sephardic Nursing & Rehabilitation Center and Sephardic Geriatric Foundation of New York, Inc. (October, 2012), and honored as a “Parker Platinum Professional” by Parker Jewish Institute for Health Care and Rehabilitation (December, 2012) and an award from the New York State Bar Association in January, 2013 in recognition for his advocacy, drafting and persistence in creating the legislative initiative for the New York State Uniform Adult Guardianship Act, which was signed by Governor Cuomo in October, 2013.

Ronald Fatoullah was awarded the credential of Fellow by the National Academy of Elder Law Attorneys (‘Naela’), the highest honor bestowed by Naela. He is a Charter member of the Council of Advanced Practitioner of Naela and he chaired Naela’s Public Policy and Public Relations Committees for many years. Mr. Fatoullah is currently a member of the Board of Directors of the New York Chapter of the National Academy of Elder Law Attorneys (NAELA-NY).

Mr. Fatoullah has also served on the Executive Committee of the Elder Law Section of the New York State Bar Association for over 20 years and currently co-chairs its Practice Management and Technology Committee.

Mr. Fatoullah is the current Chair of the Legal Committee of the Alzheimer’s Association, LI Chapter. He is also a co-founder and current board member of the Senior Umbrella Network of Queens, an organization of professionals that work with the senior population. Ronald Fatoullah was named a “King of Queens” in October, 2009, for his impact as a business leader in the community of Queens, NY. Mr. Fatoullah was also the long-time co-host of “The Elder Law & Senior Forum”, a radio show that was broadcast in the NYC metropolitan area for many years.

Mr. Fatoullah coauthored the ‘CPA’s Guide to Long-Term Care’ published by the American Institute of CPAs (AICPA).

Mr. Fatoullah is rated AV Preeminent (5.0 out of 5.0), the highest possible designation from Martindale-Hubbell.

Stephanie Braunstein is an associate attorney with the firm of Sharon Kovacs Gruer, P.C., which focuses in the areas of asset protection, estate planning, elder law, special needs planning, trusts, tax law, probate, Surrogate's Court litigation and real estate.

A graduate of New York Law School, Ms. Braunstein is admitted to practice in New York.

Prior to joining Sharon Kovacs Gruer, P.C., Ms. Braunstein was an associate in a Queens firm, where she focused on estate planning, Medicaid planning, probate and estate administration.

Ms. Braunstein is a member of the New York State Bar Association, Nassau County Bar Association, Queens County Bar Association, Queens County Women's Bar Association and Brandeis Association.

David J. DePinto, Esq., LL.M., CPA, MST, CELA

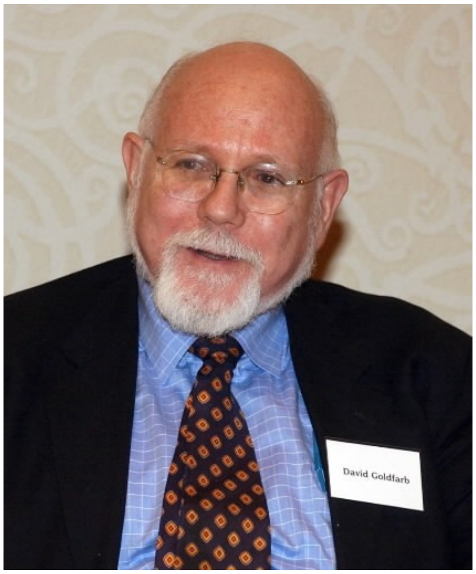
David J. DePinto practices in the areas of trusts, estate planning, asset protection, charitable entities, business and succession planning for closely held businesses, estate and gift taxation, income taxation, elder law, guardianship, probate and administration of trusts and estates, estate litigation and also provides representation to Guardians, Trustees and other fiduciaries. He acts a Property Guardian for wealthy individuals and in the role of Executor and Trustee on a wide range of Trusts and Estates. He has been retained by private clients as an expert witness at trial for litigation cases involving trusts and related issues and also appointed as estate planning counsel on complex and high value cases including forensic review of trust and estate planning documents before the State Supreme Court.

Before going into private practice in 1999, Mr. DePinto spent seven years with a mid-sized NYC firm where he practiced in their Trusts and Estates department, handling a broad range of matters including estate planning, Wills and Trusts, estate taxation, taxation of charitable organizations, probate and administration of estates. He also worked in the IRS District Counsel Office for the Northeast, handling tax litigation matters for the Government.

Mr. DePinto received his LLM Master of Laws degree from NYU Law School, his JD degree from Brooklyn Law School and his Master of Science degree in Taxation, with academic honors, from Long Island University CW Post and his BBA degree from Hofstra University. He is a NYS Certified Public Accountant (CPA) and a (CELA) Certified Elder Lawyer certified by the National Elder Law Foundation as accredited by the American BAR Association. He is the recipient of the Edith Blum Foundation Award for Excellence in Taxation and the professor's Award for Academic Achievement in Taxation. He was recently named to the 2013 list of Super Lawyers®.

He has spoken for the New York State BAR Association on complex trust and Estate Planning topics and regularly lectures before the Nassau and Suffolk BAR Association centers for continuing Legal Education, and their committees and sub committees. He is frequently asked to speak on trust topics for (NBI) the National Business Institute and other providers of legal education. Known in the community for his expertise on trusts and related matters, he acts as counsel to many large and small law firms, providing advice and guidance in his areas of concentration.

He is a former Part 36 Court fiduciary, member of the American, New York State, Nassau County and Suffolk County bar associations, and also a former member of the American Association of Attorney-CPAs, American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants. He was treasurer for the Estate Planning Committee for the Nassau County Chapter of the NYSSCPA and is also currently admitted to practice before the United States Tax Court.



David Goldfarb is the managing partner of the law firm of Goldfarb Abrandt Salzman & Kutzin LLP. David is the co-author of the legal treatise *New York Elder Law* (formerly *New York Guide to Tax, Estate & Financial Planning for the Elderly*), (Lexis-Matthew Bender, 1999-2013). David was formerly an attorney and supervisor for the Civil Division of the Legal Aid Society in New York City. He has been listed in New York Super Lawyers since 2008. He has been included in The Best Lawyers in America in the specialty of Elder Law since 2010, and named Best Lawyers' 2014 New York City Elder Law "Lawyer of the Year." He has achieved the highest rating (AV) in Martindale-Hubbell.

David was President of the Historic Districts Council (2003- 2007); he is Chair of Preserve & Protect, Inc., President of the Friends of the Alice Austen House, and on the board of the Preservation League of Staten Island. He is the past president of Staten Islanders for a Unified New York and the St. George Civic Association.

David is active in the New York State Bar Association and the Association of the Bar of the City of New York. He is currently Secretary to the Elder Law Section of the New York State Bar Association. He has written extensively on civic and legal issues including two op-eds in the New York Times.

David was featured on August 22nd, 2003, in a "Public Lives" column in the New York Times and on August 26th 2003, in a column in the Capital Times (Madison, Wisconsin). His promotion of neighborhood and historic preservation on the World Wide Web has received extensive coverage including articles in Preservation, the Magazine of the National Trust for Historic Preservation and the New York Times and a Year 2000 Statewide Preservation Award from the Preservation League of New York State.

His firm's website is www.seniorlaw.com

Saundra M. Gumerove, Esq. / Bio

Saundra Gumerove has enjoyed a distinguished legal career that spans nearly 30 years – practicing in the areas of special needs, corporate law, banking, commercial finance, real estate, workouts and creditor's rights. Her experience encompasses a wide spectrum of legal matters, both advisory and transactional, on behalf of domestic and foreign financial institutions, corporations and individuals. Saundra has been published and quoted as an expert source in both trade journals and consumer publications, such as *American Banker*, *Newsda*y, *New York Daily News* and *Long Island Business News*. She has presented many seminars on a wide range of corporate financial topics.

She earned a B.A. degree from the School of Government and Public Administration at American University, and a J.D. degree from Hofstra University Law School. She worked for Senator Charles Goodell and later for North Carolina Congressman James Broyhill as a legislative assistant and caseworker.

The birth of Saundra's first child was the defining moment that literally changed her life. She now defines herself as a lawyer, an advocate, and most importantly, the parent of a developmentally disabled, learning disabled and medically involved young adult. After realizing that many parents of children with disabilities were facing similar issues as she, Saundra began providing them assistance and support, both personally and professionally. She refocused her practice to the acquisition of vital services for those in need, including special education, guardianships, life planning, estate planning and Special Needs Trusts. She created a special needs resource known as Advokidsblog.com to provide an active forum for such topics and issues.

As a crusader for special needs, Saundra has testified before the New York State Assembly and the New York State Senate on pertinent issues affecting the disability community. Most recently, she faced the NYS Senate Finance Committee with her daughter Lauren by her side. The video of her testimony can be found at http://www.youtube.com/watch?v=ODFxHr_ktZg

Saundra has participated in Continuing Legal Education programs for the New York State Bar Association, Nassau County Bar Association, Suffolk County Bar Association and the Academy of Special Needs Planners. She has also presented seminars for parents of children with disabilities for Nassau-AHRC, Life's WORC, and the Developmental Disabilities Institute, among others.

Most recently, Saundra received the Hodgson/Jacobs Law Award from NYSARC, Inc. She was recently named the Touro Law School Public Interest Attorney of the Year (2010) and was inducted into the Jericho High School Hall of Fame for the work she does on behalf of individuals with disabilities. She is a Trust Advisor of Life's WORC Supplemental Needs Pooled Trust. She received the EP Maxwell J. Schleifer Distinguished Service Award – Mets Spirit Award during Disability Awareness Night at Shea Stadium for her work on behalf of disabled Americans. She was voted "Woman of the Year" by the Town of Oyster Bay and did Advancing Futures sponsor a participant in the National Town Hall Meeting for Adults with Autism Spectrum Disorders that resulted in a national agenda to be presented at a conference in Washington, D.C.

Saundra is President of AHRC Citizens, Inc., a Vice President of AHRC-Nassau, Treasurer of the Brookville Center for Children's Services and Executive Committee of the NYSARC Board of Governors, and the Birchwood Civic Association. She is chair of the NYSARC Government Liaison Committee, is a member of the Compliance Committee and the Finance Committee. She is a member of the Nassau County Executive's Autism Subcommittee on Adult Autism and a member of the Association of Special Needs Planners. She was recently named co-Vice Chair of the Nassau County Bar Association Elder Law Committee.

A sought-after expert speaker in the area of special needs, Saundra also teaches a course on Special Education Law at St. Joseph's College. Saundra is a member of the Council of Parent Advocate and Attorneys, the American Bar Association, the New York State Bar Association, and the Nassau County Bar Association. She resides with her husband Jeff in Jericho, NY, and is the proud mother of three lovely daughters. You can follow her on Twitter at advkidz.

Avi Z. Kestenbaum, Esq.

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akestenbaum@meltzerlippe.com

Avi Z. Kestenbaum is a partner with the law firm Meltzer, Lippe, Goldstein & Breitstone, LLP, with offices on Long Island, New York and in New York City. Avi co-chairs the Estate and Tax Planning Department, a group of more than 20 attorneys, and practices in the areas of domestic and international trusts and estates, taxation, asset preservation, family business succession planning, charitable planning and tax-exempt organizations. Avi is also an adjunct Law and Tax Professor at Hofstra University School of Law teaching *Federal Income Taxation, Gift and Estate Taxation, Estate Planning, and Wills, Trusts and Estates.* Avi has been listed in *Superlawyers* and *Best Lawyers in America* and has been frequently quoted in *Forbes, Investor's Business Daily, The Wall Street Journal, USA Today, The Washington Post,* and other national news publications and has written dozens of articles in leading national estate planning and tax journals. Avi is also on the Editorial Advisory Board of *Trusts and Estates Magazine* and co-chairs its "The Modern Practice" committee.

Avi has also lectured for many prestigious professional organizations, including, but not limited to: the "Notre Dame Tax and Estate Planning Institute"; the "Society of Trust and Estate Practitioners" (STEP); "Ed Slott's Master Elite Program"; the "American Bar Association"; the "Estate Planning Council of New York"; and the "New York State CPA Society, Annual Estate Planning Conference"; and for and to many nonprofit institutions on a variety of topics relating to domestic and international tax, estate and charitable planning, asset preservation, tax-exempt organizations, business succession and special needs planning. Avi earned his B.S. degree, *summa cum laude,* from Touro College, J.D. degree from Brooklyn Law School and LL.M. degree in Taxation from the University of Miami School of Law where he received academic scholarships at each of these universities. Avi resides in Cedarhurst, New York with his wife Miriam and their four young and lively boys, Eli, Joey, Nate and Liam.

Debby Rosenfeld, Esq.
Ronald Fatoullah & Associates
Great Neck

After practicing as a tax attorney for many years in both the legal and corporate arena, Debby Rosenfeld decided to enter the field of elder law and has been engaged in the practice ever since. Ms. Rosenfeld earned her law degree at New York University School of Law and her Bachelor's Degree at Barnard College of Columbia University. She is admitted to the New York State Bar and is a member of the New York State and Nassau County Bar Associations. Upon graduating Law school, Ms. Rosenfeld became a tax associate with Kaye, Scholer, Fierman, Hays & Handler and later joining a senior Tax Advisor with the Long Island Lighting Company.
She joined Ronald Fatoullah & Associates 2004 and practices in the areas of elder law, estate planning and real estate. Ms. Rosenfeld lectures publically and privately and has published articles on various elder law issues for both attorneys and laypeople.

STATEWIDE PROGRAM PLANNING CO-CHAIRS

Ronald A. Fatoullah - Bio

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Laurie L. Menzies, Esq., Partner
Pfalzgraf, Beinhauer & Menzies, LLP
Buffalo

Raised in Amherst, New York, Buffalo **estate attorney** Ms. Menzies received her B.A. from Vassar College. While working in the investment and trust administration field in Boston, MA, she received a degree in Estate Planning from the New England School of Banking at Williams College.

Ms. Menzies returned to Buffalo and earned her law degree from the University at Buffalo School of Law where she received both a University Scholarship for academic achievement and a Public Interest Scholarship for her work at Legal Services of the Elderly and Disabled, where she concentrated in**Medicare and Medicaid advocacy** and in long-term and home health care matters.

Laurie received the William J. Regan Award which honored her as the U.B. Law School graduate demonstrating the greatest proficiency in estates and surrogateís law who is at the same time motivated by a strong concern for public interest and welfare. During her time in private practice, Laurie was named the New York State New Careerist of the Year by the Business and Professional Women's Club.

Laurie is Chair of the Financial Planning and Investments Committee of the New York State Bar Association's Elder Law Section. She also works on the board of directors of the Network in Aging of Western New York.

COURSEBOOK AUTHORS

Julieann Calareso, Esq.

Attorney at Law

JulieAnn Calareso, Esq., is a shareholder of the firm. JulieAnn joined the firm as an associate attorney in September 2004 after having clerked as Appellate Court Attorney for the New York State Supreme Court, Appellate Division, Third Department. She focuses her practice on elder law, wills, trusts and estates, special needs planning, corporation and business succession, financial planning and taxation. Her new role as an owner in the firm demonstrates her value to the practice and her dedication to her clients.

JulieAnn's commitment to her practice is evidenced by her involvement in the New York State Bar Association's Elder Law section, for which she serves as the Section's Treasurer. She has served in a leadership role for the Section's Committee for Special Needs Planning. JulieAnn has been chair of various continuing legal education seminars focusing on elder law issues, and has been a speaker at professional development seminars.

JulieAnn is a member of the Senior Services of Albany Board of Directors, guiding that agency as it provides caregiver support, transportation for seniors, and operates the Meals on Wheels program for Albany County. JulieAnn has served on the Alzheimer's Association of Northeastern New York's Board of Directors from 2004 through 2010. In 2006, she was honored with the organization's Lisa Goldberg Memorial Award for her outstanding commitment and service to the Board. JulieAnn is a member of the Capital District Caregivers Coalition, where she works with other dedicated professionals to provide educational and supportive programming for persons providing care to others. She is also a graduate of the Leadership Tech Valley Class of 2011 — a joint leadership initiative of the Albany Colonie and Schenectady Chambers of Commerce.

JulieAnn was honored by the Albany Colonie Chamber of Commerce as the recipient of its 2009 Women of Excellence award in the Emerging Professional category. She is a member of the New York State Bar Association's Elder Law and Trusts & Estates sections, and the Schenectady County Bar Association, where she is an active member of its Trusts & Estates and Elder Law Committee.

She is a graduate of Albany Law School of Union University where she earned her Juris Doctorate, magna cum laude, having earned membership into the Justinian Honor Society for excellence in legal scholarship. She served as an Associate Editor of the Albany Law Review, and interned at the New York State Office of the Attorney General, Charities Bureau. Her undergraduate degree is from Fordham University, where, in 1994, she earned a Bachelor of Arts in Communications, cum laude, while participating in the Honors Program. Prior to beginning a career of law, JulieAnn worked in television and feature film production in New York and Los Angeles.

In addition to her practice of law and her philanthropic endeavors, JulieAnn is a devoted wife and mother of two children.

Karin Sloan DeLaney

Of Counsel

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kdelaney@hancocklaw.com

Karin Sloan DeLaney is of counsel in the Trusts & Estates, Elder Law & Special Needs and Tax Practices. She has extensive experience representing clients in all areas of estate planning, including estate tax, asset protection, special needs and business succession. Ms. DeLaney also represents clients in estate and trust administration, and adult and minor child guardianship matters. She represents nonprofit organizations in their formation and tax compliance and assists charitably minded clients with creative methods to incorporate charitable giving in their estate plan.

Ms. DeLaney assists clients from start to finish in the process of developing their estate plans, from the initial information gathering stage to the creation of appropriate planning vehicles, to the funding of trusts and titling of assets. Her clients include both high net worth and moderately wealthy individuals. Ms. DeLaney guides clients in every detail of their estate plans, from choosing the appropriate executor or trustee to utilizing tax-advantageous methods to distribute wealth. In addition to the preparation of Wills, Irrevocable and Revocable Trusts, and Advance Directives. She also advises clients on issues of estate, gift and income taxation and planning for asset protection in the event of long-term health care.

Ms. DeLaney's practice also includes the administration and informal and judicial settlement of estates and trusts. Her experience covers both simple and complex estates and trusts, traditional and nontraditional families, contested and uncontested matters and representation before the Internal Revenue Service and the Department of Social Services.

PRACTICE AREAS

- Trusts & Estates
- Elder Law & Special Needs
- Tax
- Family Business Succession Planning

REPRESENTATIVE MATTERS

- Handled a successful post mortem reformation of trusts in the Supreme Court to include estate tax savings clauses resulting in estate tax savings of nearly a half million dollars.
- Obtained a favorable settlement for an heir in a contested probate of a multimillion-dollar estate, based on undue influence and duress.
- Representation and successful administration of an estate plan for same-gendered couple with minor children.
- Creation and successful administration of a Surrogate Court and a Department of Social Services' approval of multimillion-dollar self-settled supplemental needs trust for the benefit of accident victim.
- Handled the development and funding of a complex estate plan for a high-net-worth married couple involving complex tax-sensitive Wills, Irrevocable Life Insurance Trust, Charitable Remainder Trust and Family Limited Partnership issues.

- Handled a successful settlement of an allocation of proceeds from wrongful death lawsuit, resulting in a significantly greater portion of the proceeds passing onto the client.

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Member, Onondaga County Bar Association, Continuing Legal Education Committee
- Member, Onondaga County Bar Association, Estates and Surrogate's Committee
- Member, New York State Bar Association, Trusts and Estates Law Section
- Member, New York State Bar Association, Elder Law Section
- Member, Central New York Estate Planning Council
- Member, Syracuse City Court Small Claims Arbitration Program
- Member, Onondaga County Volunteer Lawyers Project
- Member and Past President, Central New York Women's Bar Association
- Member, Women's Bar Association of the State of New York, Elder Law Committee Chair
- Mentor, Syracuse City School District
- Board Member, Home Aides of Central New York, Inc.

SPEAKING ENGAGEMENTS

- New York State Bar Association, "Advanced Document Drafting for the Elder Law Attorney" (November 2013)
- Hancock Estabrook's Annual Advisors to Small Business Symposium (June 2013)
- Hancock Estabrook's Estate & Business Succession Planning Seminar (April 2013)
- New York State Bar Association CLE (April 2012)
- New York Association of Long Term Care Administrators Seminar, "Health Care Update & Best Practices: Recent Changes to the Right of Recovery Rules" (December 2011)
- Hancock Estabrook Shop Talk, "Estate Planning for Same-Sex Couples" (2011)
- New York State Bar Association, "Elder Law Practical Skills: Powers of Attorney & Health Care Proxies" (2011)
- Hancock Estabrook Shop Talk, "Beneficiary Designations after Divorce" (2010)
- New York State Bar Association, "Elder Law Practical Skills: Medicaid Eligibility" (2009)
- New York State Bar Association, "Planning with Revocable Trusts: Strategies and Pitfalls" (2009)
- Onondaga County Bar Association, "Estate Administration: Spousal Right of Election, Discovery, Attorney as Executor, Ancillary Probate" (2009)
- New York State Bar Association, "Guidelines for Guardians ad Litem: Part 36 Training" (2008)
- Program Chair and Moderator, Central New York Estate Planning Council, "Estate Planning Day" (1999)
- Program Chair, Onondaga County Bar Association, "Newly Admitted Attorney Bridge-the-Gap Program" (1999)

PRESS AND PUBLICATIONS

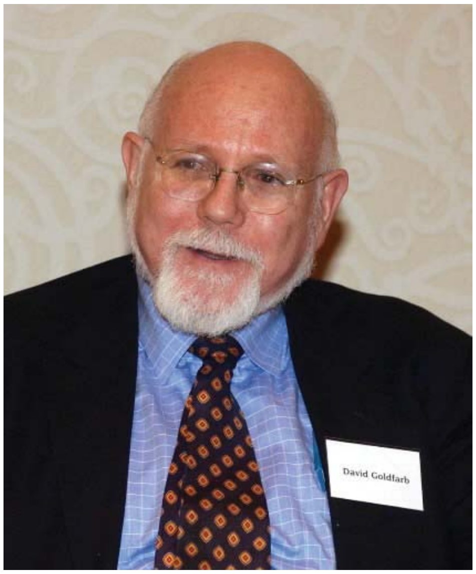
- Co-author, "Revocable Trusts", *Estate Planning and Will Drafting*, New York State Bar Association.
- Author and Co-author, "Marital Deduction and Credit Shelter Planning" and "Planning for Client Incapacity," *Estate Planning and Will Drafting*, New York State Bar Association.
- "The Revocable Living Trust as an Estate Planning Tool," *New York State Bar Association Elder Law Section Newsletter*, Summer 1998.

EDUCATION

- Syracuse University College of Law, LL.M., 1996
- Western New England College School of Law, J.D., 1995
- State University of New York at Albany, B.A., 1992

ADMISSIONS

- New York



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His firm's website is www.seniorlaw.com

SHARON KOVACS GRUER, P.C.
ATTORNEYS AT LAW

Sharon Kovacs Gruer, Esq. focuses her practice in the areas of elder law, special needs, tax, estate planning and asset protection. Ms. Gruer holds a masters of law in taxation (LL.M.) from New York University, is certified as an elder law attorney by the American Bar Association's accredited National Elder Law Foundation*, is a past Chair of the Elder Law Section of the New York State Bar Association and is on the Board of Directors of the National Academy of Elder Law Attorneys. Ms. Gruer is the past president of the Great Neck Lawyers Association and is the past chairperson of the Nassau County Bar Association Taxation Committee. Ms. Gruer has practiced law for twenty-seven years and is certified as a mediator by the New York State Supreme Court Commercial Division.

*Certified by the American Bar Association approved National Elder Law Foundation. The National Elder Law Foundation is not affiliated with any governmental authority. Certification is not a requirement for the practice of law in the State of New York and does not necessarily indicate greater competence than other attorneys experienced in this field of law.

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Avi Z. Kestenbaum is a partner with the law firm Meltzer, Lippe, Goldstein & Breitstone, LLP, with offices on Long Island, New York and in New York City. Avi co-chairs the Estate and Tax Planning Department, a group of more than 20 attorneys, and practices in the areas of domestic and international trusts and estates, taxation, asset preservation, family business succession planning, charitable planning and tax-exempt organizations. Avi is also an adjunct Law and Tax Professor at Hofstra University School of Law teaching *Federal Income Taxation, Gift and Estate Taxation, Estate Planning, and Wills, Trusts and Estates.* Avi has been listed in *Superlawyers* and *Best Lawyers in America* and has been frequently quoted in *Forbes, Investor's Business Daily, The Wall Street Journal, USA Today, The Washington Post,* and other national news publications and has written dozens of articles in leading national estate planning and tax journals. Avi is also on the Editorial Advisory Board of *Trusts and Estates Magazine* and co-chairs its "The Modern Practice" committee.

Avi has also lectured for many prestigious professional organizations, including, but not limited to: the "Notre Dame Tax and Estate Planning Institute"; the "Society of Trust and Estate Practitioners" (STEP); "Ed Slott's Master Elite Program"; the "American Bar Association"; the "Estate Planning Council of New York"; and the "New York State CPA Society, Annual Estate Planning Conference"; and for and to many nonprofit institutions on a variety of topics relating to domestic and international tax, estate and charitable planning, asset preservation, tax-exempt organizations, business succession and special needs planning. Avi earned his B.S. degree, *summa cum laude,* from Touro College, J.D. degree from Brooklyn Law School and LL.M. degree in Taxation from the University of Miami School of Law where he received academic scholarships at each of these universities. Avi resides in Cedarhurst, New York with his wife Miriam and their four young and lively boys, Eli, Joey, Nate and Liam.

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Area of Practice: Trusts & Estates and Elder Law

Bar Assn. Activities:

Past Chair - NYSBA Trusts & Estates Section
Past Chair - NYSBA Elder Law Section
Chair - NYSBA CLE Committee
Past President - Central NY Estate Planning Council
Fellow - American College of Trust & Estate Counsel (ACTEC) and its past state chair
Authored articles for NYSBA Journal on "*Savings Bonds in The Estate*" and "*Generation Skipping Tax*"
Editor-in-chief *Estate Planning and Will Drafting* (NYSBA)
Authored chapters of Warrens Heaton treatise on Surrogates Court Practice (LexisNexis) and statutory analysis
Past member - NYSBA House of Delegates
Past Director - Onondaga County Bar Association

Other Activities: Past Adjunct Professor, Syracuse University College of Law (LLM course on fiduciary tax)

Who's Who in America;
Best Lawyers in America (2014 Syracuse Trusts and Estates Lawyer of the Year
Super Lawyers

Community Activities: CNY Community Foundation - past Board Chair
Century Club of Syracuse
Syracuse Symphony Orchestra - past board member
Christian Brothers Academy - board member
Aurora of CNY, Inc - past president
Arthritis Foundation - past president

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Frances M. Pantaleo is a partner at Walsh, Amicucci & Pantaleo, handling a broad range of matters with a particular emphasis in the areas of elder law, estate planning, drafting wills and trusts, probate and administration of estates, guardianship proceedings under Article 81 of the Mental Hygiene Law and Article 17A of the Surrogate's Court Procedure Act, and drafting and administration of supplemental needs trusts. Ms. Pantaleo has received an AV rating from the Martindale-Hubbell peer review, the highest rating available, for her legal skills and ethical standards.

Ms. Pantaleo is the Chair of the Elder Law Section of the New York State Bar Association and a member of the National Academy of Elder Law Attorneys. She has previously served as Chair of the Elder Law Committees of the Westchester Women's Bar Association and the Westchester County Bar Association.

Ms. Pantaleo received her J.D. from New York University Law School in 1979 and is a *summa cum laude* graduate of Brooklyn College, CUNY. Ms. Pantaleo has been recognized as a "Super Lawyer" in the area of Elder Law and was named one of the top twenty-five attorneys in Westchester County in both 2011 and 2012. In 2007, Ms. Pantaleo received a Partner in Justice Award in recognition of her outstanding pro bono assistance to Legal Services of the Hudson Valley. Ms. Pantaleo serves on the Board of the Hudson Valley/Rockland/Westchester Chapter of the Alzheimer's Association. She is a frequent lecturer on elder law and special needs planning for professional education programs for attorneys and financial professionals and to community organizations such as The Alzheimer's Association, AARP, UJA-Federation, The Pace Women's Justice Center, Westchester ARC and Senior Law Day programs offered by Westchester County Department of Senior Services and programs.

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JOAN LENSKY ROBERT is a member of KASSOFF, ROBERT & LERNER LLP, a law firm in Rockville Centre, New York practicing exclusively in the areas of elder law and disability law. Ms. Robert is a graduate of Skidmore College, where she was a member of Periclean, the Skidmore College Honor Society, the University of Pennsylvania, where she studied pursuant to a Ford Foundation Fellowship, and Touro College School of Law, summa cum laude, where she was the recipient of a Deans Fellowship and was valedictorian of the part time division. Prior to entering the practice of law, Ms. Robert taught French with the Valley Stream Central High School District.

Ms. Robert served as Chair of the New York State Bar Association Elder Law Section from 2003-2004 and served as Co-Chair of its Special Needs Planning Committee from 2006-2009. She is now Co-Chair of the Section's Mentoring program. She is a past member of the Committee of Persons with a Disability and of the Committee on Committees of the New York State Bar Association. She is an attorney member of the Guardianship Advisory Committee formed by the Office of Court Administration.

A past Director of the Nassau County Bar Association and a past chair of its Elder Law/Social Services/Health Advocacy Committee, Ms. Robert served as Dean of the Nassau Academy of Law. She served as a member of the Board of Directors of the Nassau County Bar Association and as a member of its nominating committee.

Ms. Robert is Past President of the New York Chapter of NAELA, the National Academy of Elder Law Attorneys and was a Co-Chair of the Special Needs Planning Summit sponsored by NAELA. She is a member of the Alliances Committee, Publications and Programs Task Force and is Co-Chair of the State Chapters Committee of NAELA. She received the NAELA award as outstanding member of the New York Chapter in 2012 and also received the Theresa Foundation Award for outstanding service and advocacy to persons with special needs, sponsored by NAELA.

Ms. Robert has been honored for outstanding service by the Long Island Alzheimer's Foundation, Project Real and the National Multiple Sclerosis Society.. She serves on the Board of Editors of the <u>Bill of Particulars</u>, the publication of the New York State Trial Lawyers Association, which honored her as outstanding downstate speaker. She is a past Editor in Chief of the <u>New York Elder Law and Guardianship Newsletter</u>. She co-wrote the chapter on Special Needs Planning in the book <u>Guardianship Practice in New York State</u> and wrote the chapters on Medicaid liens and planning in <u>Personal Injury Actions in New York</u> published by the New York State Bar Association. The author of numerous articles for community groups and professional groups concerning elder law and disability law, Ms. Robert has been a faculty member at various Bar Association programs concerning Elder Law, Supplemental Needs Trusts and asset preservation, and has been an instructor at certified training programs for Guardians, Supplemental Needs Trust Trustees and Court Evaluators.

Joan and her husband, Charles, are the proud parents of Heather Robert Coffman, Esq. and Jay Robert, Esq. and the doting grandparents of Naomi Rose Coffman and Elliot ("Leo") Myer Coffman.