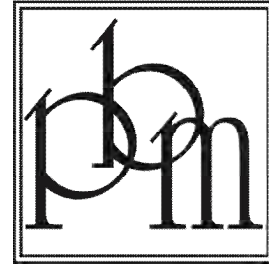


SPEAKER BIOGRAPHIES



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Charles Beinhauer is a partner in the firm of Pfalzgraf Beinhauer & Menzies LLP, the only law firm in Western New York solely focused on elder law and age-related planning. Chuck handles the legal and financial concerns of seniors and their families, while addressing their potential or existing care needs. He works with families to plan ahead to alleviate the financial fears of seniors and to help to preserve assets while providing for the long-term care and wishes of his clients.

Chuck practiced corporate and business law in Washington D.C. with Slover & Loftus, and in New York City with the firm Beinhauer Rouhana & Pike. When he returned to Western New York in 1981, he became certified as a social studies teacher and taught high school at Mt. St. Joseph's Academy before returning to law with Irwin Davis where he focused on commercial transactions and litigation. In 1991, Chuck joined Renda, Pares & Pfalzgraf, practicing elder law and estate planning, in addition to commercial law and litigation. In 2004, he became a founding partner in Pfalzgraf, Beinhauer & Menzies, focusing solely in elder law and estate planning.

Chuck is a graduate of Georgetown University, Class of 1971 and the Columbus School of Law at Catholic University of America, Class of 1974.

Chuck is a past Chair of the Bar Association of Erie County - Elder Law Committee and the former Chair of the Lawyers Helping Lawyers Committee and the Speaker's Bureau. Chuck is also a member of the BAEC Surrogate's Court Practice and Procedure Committee. He has served as a member of the NYSBA Elder Law Committee and on the Executive Committee as the 8th District Representative. Chuck is a former member and Vice-Chairman of the New York State Lawyers Assistance Trust and member and former Chairman of the NYSBA Lawyers Assistance Committee. He frequently lectures on estate planning and methods of obtaining assistance for the payment of long term care expenses; end of life Issues and relevant elder law topics.



NATHAN W. G. BERTI

Associate

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Nate, a second-generation estates and trusts lawyer, concentrates his law practice in all aspects of estates and trusts law. He helps a wide range of individuals, health care professionals, business owners, and families construct estate plans that transfer wealth in a tax-efficient manner and protect wealth from future creditors (such as divorce and medical malpractice claims). Nate also counsels fiduciaries and beneficiaries on all aspects of estate and trust administration, including contested matters.

Nate authors the estate planning chapter of the publication *Taxation of Distributions From Qualified Plans*, a leading treatise on the issue of taxation of individual retirement accounts (IRAs) and 401(k)s published by the RIA Group.

Presentations

New York State Bar Association CLE Seminar: Practical Skills - Probate and Administration of Estates
Buffalo, NY, November 5, 2014

New York State Bar Association Seminar: Introduction to Estate Planning
October 29, 2013

Publications

"Planning a Bequest of a Closely-Held Business Interest to a Private Foundation"
New York Law Journal, January 5, 2015

"New York's Estate Tax System Undergoes Major Overhaul"
JD Supra, April 4, 2014

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Areas of Practice

Estates & Trusts
Estates & Trusts Controversies

Admissions

New York
U.S. Tax Court

Education

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

NATHAN W. G. BERTI

"2013 Federal Tax Rate Update"
Federal/International Tax Alert, January 4, 2013

Professional Affiliations

- New York State Bar Association
- Vice chair, New York State Bar Association International Estate Planning Committee
- Bar Association of Erie County

Community & Pro Bono

- CMH Counseling Inc. board of directors



JENNIFER M. BOLL

Partner

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Jennifer focuses her practice on corporate, tax, and estate and business succession planning matters. She advises privately held companies and individuals with respect to a wide range of corporate and tax matters, including mergers and acquisitions, real estate, financial transactions, and complex trust and estate matters.

In addition to her legal practice, Jennifer is a lecturer for the M.S. in taxation program at the University at Albany, State University of New York, where she teaches courses on federal, state, and interstate taxation. She is also an adjunct professor at Albany Law School, where she teaches courses on corporate tax, state and local tax, and estate planning.

Honors

- Multiple Sclerosis Society of Northeastern New York Leadership Award
- *Albany Business Review's* 2014 40 Under Forty Award

Experience

Jennifer has extensive experience handling a broad array of corporate and tax matters for her clients. Representative examples of Jennifer's work include:

- Recapitalizing a client's business entity and preparing all associated estate planning documents needed to allow for the orderly transfer of the client's businesses to the next generation
- Leading a team to assist a publicly held client in issuing a new class of preferred stock through a private placement
- Planning and implementing a stock repurchase program for a client with widely held securities
- Handling legal and tax aspects of several trusts formed by entrepreneurs involving significant real estate holdings, charitable interests, and other business holdings

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Areas of Practice

Business Tax
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Estates & Trusts
Family Business & Succession Planning
Mergers & Acquisitions
State & Local Tax
Tax Dispute Resolution

Admissions

New York
Connecticut
Massachusetts
U.S. Tax Court
U.S. District Court for the Northern District of New York

Education

B.A., summa cum laude, Siena College
J.D., cum laude, Harvard Law School

JulieAnn Calareso, Esq.



JulieAnn Calareso, Esq., one of three shareholders of Burke & Casserly, joined the firm 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 and trusts, estate administration and probate, special needs planning, and corporation and business formation and succession planning.

JulieAnn's commitment to her practice is evidenced by her involvement in the New York State Bar Association's Elder Law and Special Needs Section, for which she will serve as Chair effective June 1, 2015. She represents the NY State Bar Association on a state wide initiative formed in collaboration with the NY State Office for the Aging, and the Office of Court Administration which seeks to evaluate the delivery of legal services to the elderly and disabled, while recommending changes to make our legal system more accessible to that population.

JulieAnn has recently been elected to the Board of Directors of Catholic Charities Senior and Caregiver Support Services, an agency of Catholic Charities of the Diocese of Albany. She has also returned to serving on the Board of Directors of the Alzheimer's Association of Northeastern New York's Board of Directors, where she had previously served as a Director and has previously been honored with the Lisa Goldberg Memorial Award for outstanding commitment and service to the Board. She is a former Director of Senior Services of Albany, and 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 Regional Chamber of Commerce and Schenectady Chambers of Commerce.

JulieAnn was honored by the Albany-Colonie Regional Chamber of Commerce as the recipient of its 2009 Women of Excellence award in the Emerging Professional category. She now serves on Steering Committee for the Albany-Colonie Regional Chamber of Commerce's Women's Business Council, where she serves as Co-Chair of the Adopted Non-Profit Committee for 2014.

She is a graduate of Albany Law School of Union University, having earned her Juris Doctorate, magna cum laude, and 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 happily married to a fellow lawyer, and enjoys watching her two school-aged children discover life.



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.

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Kevin H. Cohen is the managing member of the Law Offices of Kevin H. Cohen, P.C. which focuses on all aspects of Trusts and Estates and Elder law. Kevin is the co-chair of the Trusts and Estates Section of the Westchester County Bar Association and serves as the 9th Judicial District representative to the New York State Bar Association's Trusts and Estates Section. He has been recognized in the Metro area Super Lawyers in the Trusts & Estates category and has also been named a Five Star Professional Wealth Manager Award Winning Trusts and Estates attorney. Kevin served as an assistant adjunct professor at New York University's Center for Finance, Law and Taxation where he taught Federal Income Taxation of Trusts and Estates. As a frequent guest speaker on a wide array of Trusts and Estates and Elder law topics, Kevin has lectured at major financial institutions, senior living facilities and at various colleges and law schools. He frequently participates as a panelist and featured lecturer for numerous continuing legal education seminars sponsored by the New York State Bar Association and other organizations. In addition, Kevin sits on the board of the Melvin Yahr International Parkinson's Disease Foundation.

VICTORIA L. D'ANGELO

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CONCENTRATIONS

Estate & Trust Administration
Estate & Trust Planning

EDUCATION

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



BIOGRAPHY

Ms. D'Angelo serves as Special Counsel at Damon Morey LLP practicing in the Private Client Services Group. 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 selected by her peers for inclusion in The Best Lawyers in America® 2015 (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.



Lori Epstein, JD

Vice President, Advanced Markets, Financial
Planning and Special Needs Planning
MetLife Premier Client Group

As Vice President of MetLife's Advanced Markets, Financial Planning and Special Needs Planning organizations, Lori Epstein and her group are responsible for providing sophisticated estate, business and retirement planning case design assistance to top-tier representatives and financial planners. In addition, support for planning for families with special needs dependents, planning support for nontraditional couples and financial planning services are part of the package of solutions that she and her team bring to the table. Lori is a driving force behind MetLife's policy standards and its value proposition as it relates to estate, business and retirement planning.

In her more than 20 years with MetLife, Lori has served in various positions related to estate and business planning. Before joining MetLife in 1993, Lori maintained a private law practice in Manhattan concentrating on trusts and estates, estate and business planning, elder law and real estate.

Lori is a member of the Estates, Trusts, and Surrogates Court Practice Section and Elder Law Committee of the New York County Lawyers Association. She is also a member of the Association for Advanced Life Underwriting (AALU) Business Insurance and Estate Planning and Membership Committees.

Lori has chaired, moderated and spoken at Bar Association seminars, Estate Planning Councils, the Financial Planning Association (FPA) and continuing legal education courses. She is a sought after speaker on such topics

MetLife



as estate planning, planning for same sex couples, financial literacy and helping women plan for and secure their financial future.

Additionally, Lori has spoken at numerous events for women in our industry along with those who are owners of small businesses. These include MetLife's Women's Sales Forum, Women Business Enterprise National Council (WBENC) Annual Conferences, Women in Insurance & Financial Services (WIFS) and Wine, Women and Wall Street. She has presented at MetLife in- firm agency events focussing on Women in Business and the specific planning issues faced by them. In June 2014, Lori was a recipient of the Women's Venture Fund's Highest Leaf Award. This award honors women whose business or professional contributions have significantly impacted their industry and exemplified the balance between outcome and responsibility in their workplace. Lori also serves on the Board of Directors of the Women's Venture Fund.

Over the years of her career, Lori has also been interviewed for and published by numerous financial journals and news outlets.

Lori is a graduate of Hofstra University and the Benjamin N. Cardozo School of Law of Yeshiva University.

MetLife Premier Client Group is the distribution channel name for the offices of Metropolitan Life Insurance Company (MLIC), New York, NY 10166. Securities products and investment advisory services offered through MetLife Securities, Inc. (MSI (member FINRA/SIPC) and registered investment adviser located at 1095 Avenue of the Americas, New York, NY 10036. MLIC & MSI are MetLife companies.

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Albert Feuer conducts a general civil practice oriented toward employee benefits, executive compensation, estate planning and administration, and taxation. Mr. Feuer has represented and counseled public and privately held corporations, not-for-profit corporations, partnerships, single-employer and multi-employer employee benefit funds, individuals, and estates.

Mr. Feuer holds a law degree from Yale Law School, a Ph. D. and two Masters' degrees from Columbia University, as well as a Bachelor's degree from the Polytechnic Institute of Brooklyn, which is now known as the Polytechnic School of Engineering of New York University.

Mr. Feuer's professional publications include: (1) *When May an Agent Act on Behalf of an ERISA Plan Participant or Beneficiary?*, 41 J. PENSION. PLAN. & COMPLIANCE 1 (Spring 2015) <http://ssrn.com/abstract=2579403>; (2) *Moving Back to the Future by Enhancing a Modest IRS Pilot-Compliance Program That is Limited to Owner-Employee Plans and Foreign Deferred Compensation Plans*, 42 Comp. Plan. J. 223 (Nov. 7, 2014) <http://ssrn.com/abstract=2524055>; (3) *When Do State Laws Determine ERISA Plan Benefit Rights?*, 47 J. MARSHALL L. REV. 145 (Fall 2013) <http://ssrn.com/abstract=2440008>; (4) *Determining the Death Beneficiary Under an ERISA Plan and the Rights of Such a Beneficiary*, 54 Tax Mgmt. Memo. 323 (August 26, 2013) <http://ssrn.com/abstract=2315889>; (5) *Scriveners' Errors, Drafting Errors, Operational Failures, Retroactive Amendments, Reforms, ERISA, and the Tax Qualification of Pension Plan Trusts Part I*, 31 Tax Mgm't Wkly. J. 34 (January 9, 2012) <http://ssrn.com/abstract=1983524>; (6) *Common Sense Suggestions to Reduce Legal Barriers Facing New Yorkers Who Wish to Choose an Agent to Help Them in Obtaining and Paying for Their Health Care*, 16 NYSBA Health Law Journal 42 (Summer/Fall 2011) and 4 The Senior Lawyer 59 (Fall 2012), <http://ssrn.com/abstract=1933621>; (7) *Who is Entitled to Life Insurance Benefits and Top-Hat Benefits from an ERISA Plan Following a Divorce or a Marital Separation?*, 41 NYSBA Family Law Review Newsletter 10 (Fall, 2009) and 31 NYSBA One on One 8 (Winter 2009), <http://ssrn.com/abstract=1535733>; and (8) *How Employment Agreements and Settlements of Employment Disputes May Affect Pension Benefits*, 31 NYSBA L & E Newsletter No. 2, 26 (Fall 2006), <http://ssrn.com/abstract=952237>.

Mr. Feuer is Chair of the Life Insurance and Employee Benefits Committee of the Trusts and Estates Section of the New York State Bar Association, and a member of the New York, D.C., New Jersey, and Ohio Bars.

BRIAN K. HAYNES is a member in the Syracuse Office of Bond, Schoeneck & King, PLLC and is a Co-Chair of the Firm's Tax Practice Group. With over 30 years of experience, he concentrates his practice on estate and income tax planning for qualified retirement plans and IRAs; trusts and estates; tax and corporate law; employee benefits law; and multiemployer pension and welfare plans. Mr. Haynes received his Bachelor of Arts Degree from Houghton College in 1980 (with honors); his Juris Doctorate Degree from Western New England College School of Law in 1983 (with honors); and has an LL.M. in Taxation from New York University School of Law (1984). Mr. Haynes was an adjunct professor in the Syracuse University School of Law teaching Deferred Compensation (ERISA) for almost 20 years and was an adjunct professor in the Syracuse University Legal Studies Program teaching Estates, Wills, and Trusts for over 20 years. He is a member of several American Bar Association and New York State Bar Association Committees. He has authored numerous articles on employee benefit and estate planning matters and is a frequent lecturer on a variety of tax topics, both at the state and national level. Mr. Haynes has served as Chair of the Life Insurance and Employee Benefits Committee of the Trust and Estates Section of the New York State Bar Association. He is a past Co-Chairman of the Plan Design and Qualification Subcommittee of the ABA Employee Benefits Committee and Co-Editor of the Plan Design and Administration and Special Tax Law Considerations Chapters for the original and First Edition of the ABA "Employee Benefits Law" treatise published by BNA. Mr. Haynes was selected by Strathmore's Who's Who[®] as the 2010 Professional of the Year for Employee Benefits Law, is listed in The Best Lawyers in America[®] for employee benefits, ERISA litigation, and tax law (2015), and is listed in Super Lawyers[®] for Employee Benefits Law/ERISA, Estate Planning and Probate, Tax, and Business (2014). Mr. Haynes was inducted as a Fellow of the American College of Employee Benefits Counsel (2014).

John S. King is a Shareholder in the Estate Planning and Estate Administration Departments of the Syracuse law firm of Scolaro, Fetter, Grizanti, McGough & King, P.C. Following law school, John served as a judicial clerk in the United States District Court for the District of New Jersey after which he practiced law in Philadelphia, Pennsylvania. John has previously served as First Vice President in the Trust and Investment Management Group at HSBC Private Bank where he was responsible for all aspects of the Bank's Trust Department for the Central and Capital Regions of Upstate New York. Selected as one of the Best Lawyers in America, John's practice focuses on estate planning for individuals and owners of closely-held businesses. He is a frequent lecturer on estate planning and related topics at seminars sponsored by the New York State Bar Association and other professional organizations. A Central New York native, John is a 1984 honors graduate of Rutgers-Camden School of Law and a 1976 graduate of Syracuse University.

John is admitted to practice in the states of New York and Pennsylvania. He is a member of the New York State and Onondaga County Bar Associations, and previously served on the Executive Committee of the Trusts and Estates Section of the New York State Bar Association.

John is active in the community, currently serving as a member of the Board of Directors of the Skaneateles Festival. John is a past Chairman of the Board of the Central New York Chapter of the American Red Cross and a former member of the Board of Directors of Civic Morning Musicals and Aurora of CNY.

John and his wife, Maren, live in the Franklin Square area of downtown Syracuse and have two adult sons.



Mary C. King

Partner

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Mary C. King is a partner in the Trusts & Estates and Elder Law & Special Needs Practices. She focuses her practice in the areas of estate planning, trust and estate administration, estate and gift taxation, elder law, guardianships, and special needs planning in both New York and Florida.

Ms. King's legal experience includes: preparation of Wills, Powers of Attorney, Health Care Proxies, Living Wills, Irrevocable Life Insurance Trusts, Medicaid Trusts, Revocable Trusts, Qualified Personal Residence Trusts, Charitable Remainder and Lead Trusts, and Supplemental Needs Trusts for disabled individuals; trust administration; estate administration for simple to complex taxable estates; negotiating settlements of family disputes; tax planning to minimize estate, gift, and other taxes; guardianships for minors and disabled individuals; and counseling on asset protection, hospital discharge planning, home care planning, and Medicaid.

PRACTICE AREAS

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

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Board Member, American Heart Association, Greater Syracuse Division
- Board Member, Susan G. Komen for the Cure, CNY Affiliate
- Past President, Central New York Women's Bar Association

PRESS AND PUBLICATIONS

- "How to Make Sure Your Remains Are Handled In Accordance With Your Wishes", *Central New York M.D. News*, March 2009
- "New Regulations on Disposal of Consumer Report Information", *NYSBA Labor & Employment Newsletter*, October 2005

EDUCATION

- Syracuse University College of Law, J.D., *cum laude*, 2004
 - Articles Editor, *The Labor Lawyer*
- Le Moyne College, B.S., *magna cum laude*, 1999

ADMISSIONS

- Florida
- New York
- United States District Court (NDNY)

BIOGRAPHY OF ROBERT J. KURRE

Robert J. Kurre, Esq. is a partner with Kurre Schneps LLP in Manhasset, New York. He devotes his practice to elder law, estate planning, estate administration, guardianships, Surrogate's Court litigation and special needs planning. Mr. Kurre was admitted to the practice of law in New York State in 1991.

Mr. Kurre is certified as an Elder Law Attorney by the National Elder Law Foundation as accredited by the American Bar Association. He is a member of the Executive Committee of the Elder Law Section of the New York State Bar Section as well as the National Academy of Elder Law Attorneys. He serves as the Co-Chair of the Estates, Trusts & Tax Committee of the Elder Law Section of the New York State Bar Association. In addition, Mr. Kurre is a past Chairman of the Elder Law Committee of the Nassau County Bar Association. Mr. Kurre has been named a New York Super Lawyer for the last seven years and is listed in *The Best Lawyers in America*. Mr. Kurre holds an AV Preeminent rating from Martindale-Hubbell. He has had many articles published, and frequently lectures, within his areas of practice.

Joseph T. La Ferlita

Trusts & Estates

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LOCATION: Uniondale

Joseph T. La Ferlita is partner 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 Surrogates 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 Surrogates 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.

Prior to attending law school, Mr. La Ferlita was a high school teacher for several years in the Boston area.



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Practice Areas

Trusts & Estates
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Education

Boston College (MA)
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Ian W. MacLean is the managing attorney of the MacLean Law Firm, P.C. While Mr. MacLean focuses his practice on traditional trusts and estates litigation and has successfully handled numerous cases for clients in the Surrogate's and Supreme Courts of New York, he devotes a significant part of his practice to resolving controversies through negotiation and customized solutions. His firm specializes in representing beneficiaries whose rights and interests are not being respected and fiduciaries who are seeking to fulfill their responsibilities despite challenges from competing beneficiary interests. For several years Mr. MacLean focused on estate planning for high net worth and family business clients, and managed relationships as a trust officer. He is AV Peer Review Rated, Avvo rated 10/10, and is elected to New York Super Lawyers.

Mr. MacLean is an active member on the Executive Committee of the New York State Bar Association, Trusts & Estates Law Section, where he is currently the District Representative for the 1st Judicial District and a vice-chair of the Surrogate's Court Committee. He is formerly co-chair of the Legislation and Governmental Relations Committee, chair and Editor-in-Chief of the Newsletter and Publications Committee, and chair of the Estate Planning Committee. He is also a member of the NYC Bar Association and the Westchester County Bar Association. He has chaired meetings in New York State and Florida for the Trusts and Estates Law Section and lobbied for three years in Albany on behalf of the Section to pass bills improving the trusts and estates laws of New York State. Mr. MacLean has written and spoken for the NYS Bar Association and other organizations on multiple trusts and estates topics, including the enforcement of exculpatory clauses, in terrorem clauses and retention clauses; the role of the Charities Bureau of the NYS AG in estate and trust proceedings; planning to avoid litigation over testamentary disposition; pitfalls in the New York marital right of election; and the importance of designating an agent for the disposition of one's earthly remains. Mr. MacLean is also the editor of the chapter on "Jurisdiction of the Surrogate's Court" in *Probate and Administration of N.Y. Estates*, published by the NYSBA.

March 2015

RICHARD A. MARCHESE, ESQ.

Richard A. Marchese is a Partner at Woods Oviatt Gilman LLP in Rochester, New York. He is a member of the firm's Elder Law and Health Care Practice Group responsible for handling all elder law and health care issues. He concentrates his practice in Medicaid and Estate planning, Social Security, Medicare and Medicaid eligibility and recovery matters, asset protection, issues of spousal support, and the use of trusts in Medicaid planning. Mr. Marchese also provides counsel to health care providers in matters of compliance with federal and state regulations, defense of government audits and investigations, voluntary self-disclosures, corporate compliance and professional licensure issues.

Prior to joining the firm, Mr. Marchese served for over fifteen years as counsel to the Monroe County, N.Y. Department of Human Services, advising the Chronic Care, Home Care and Adult Protective units at that agency. He was a co- director of the Monroe County Provider Fund, Waste and Abuse Demonstration Project, and he now represents Medicaid providers in matters of compliance with government regulations and defense against government audits.

He received his JD from New York Law School and his BA from the State University of New York at Albany.

Mr. Marchese is a member of the Monroe County and New York State Bar Associations and a member of the National Academy of Elder Law Attorneys, Inc. (NAELA). He is also a member of the Executive Committee of the Elder Law Section of the New York State Bar Association and the Estate Planning Council of Rochester.

Anna Masilela is a research associate at the Law Offices of Albert Feuer. She is a graduate of the New York University School of Law and Swarthmore College. Previously, Anna worked at the Center for New York City Neighborhoods and Bedford-Stuyvesant Community Legal Services (now part of Brooklyn Legal Services).

Sharon A. McAuliffe

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Sharon is a member of the firm and serves on its Board of Managers. Her areas of practice include employee benefits, mergers and acquisitions, trusts and estates, and tax planning and advocacy, including federal and state fiduciary tax planning and preparation.

Sharon's experience includes advising clients with regard to the establishment, administration, and termination of qualified retirement plans, cafeteria plans, and other fringe benefit plans, and representing clients in connection with Internal Revenue Service, Pension Benefit and Guaranty Corporation, and Department of Labor matters. She has also acted as co-counsel on ERISA litigation matters.

Sharon assists clients in all aspects of the estate planning process. She has extensive experience in the planning and preparation of wills and trusts. In addition, she assists clients in property transfers, changes in beneficiary designations, and estate administration.

Prior to obtaining her law degree, Sharon was the Director of Employee Benefits for Green & Seifert, Certified Public Accountants, PLLC, where she supervised all aspects of plan compliance and annual administration for over 250 employee benefit plans, including cafeteria plans, defined benefit plans, defined contribution plans, 401(k) plans and employee stock ownership plans (ESOPs). Previously, Sharon has been an instructor in the Certified Employee Benefits Specialist Program sponsored by the Wharton School of Business and International Foundation of Employee Benefits. She is a frequent lecturer for local bar associations, has served as a panelist on Financial Fitness on WCNY, and is a frequent speaker at seminars focusing on Employee Benefits and Qualified Domestic Relations Orders.

Sharon is a graduate of Syracuse University College of Law, *Juris Doctor* 1992, Maxwell School of Syracuse University, *Master's in Public Administration* 1979, and University of Notre Dame, *Bachelor of Arts* 1974

Sara Meyers, Esq.
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Ms. Meyers is a Member of 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. She has been named to the 2013 and 2014 New York Metro Super Lawyers list in Elder Law.

Prior to Enea, Scanlan & Sirignano, Ms. Meyers was a staff attorney at the Sadin Institute on Law of the Brookdale Center for Healthy Aging and Longevity and the New York Legal Assistance Group. At Sadin, Sara 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.

She is a member of the New York State Bar Association, the Elder Law and Special Needs Section (Executive Committee, vice-chair Medicaid Committee and 9th District Delegate; Editor, Elder Law and Special Needs Journal) and Trust and Estates Section, and a member of the Westchester County Bar Association (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.



RYAN M. MURPHY

Senior Associate

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Ryan concentrates his practice in the area of employee benefits, with particular focus on qualified retirement plans and nonqualified deferred compensation plans. His practice includes drafting and reviewing plan documents, assisting clients in the administration of benefit plans, reviewing services agreements with plan service providers, preparing submissions under IRS and U.S. Department of Labor correction programs, and advising clients on reporting and disclosure obligations.

Honors

- Jacob D. Hyman Scholarship, SUNY Buffalo Law School
- Former editor, *Buffalo Environmental Law Journal*

Experience

\$226.6 million CMBS Mortgage and Mezzanine Debt for Multistate Hotel Portfolio

News

"More of the Same in '15 for Employee Benefits"
Buffalo Law Journal, December 19, 2014

"Hodgson Russ Announces Five Newly Elected Partners: Four Additional Attorneys Promoted to Senior Associate"
Press Release, January 3, 2014

"Ryan M. Murphy and Emina Poricanin Join Hodgson Russ"
August 26, 2011

Presentations

New York State Bar Association Trusts and Estates Law Section Seminar: Dealing With Your Client's Retirement Assets

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

Areas of Practice

Employee Benefits

Admissions

New York

Missouri (inactive)

Education

B.A., summa cum laude, State University of New York at Fredonia

J.D., cum laude, SUNY Buffalo Law School

RYAN M. MURPHY

Buffalo, NY, May 17, 2012

Publications

Employee Benefits Developments, February 2015
Hodgson Russ Newsletter, February 2015

Employee Benefits Developments January 2015
Hodgson Russ Newsletter, January 2015

Employee Benefits Developments December 2014
Hodgson Russ Newsletter, December 30, 2014

Employee Benefits Developments November 2014
Hodgson Russ Newsletter, November 24, 2014

Employee Benefits Developments October 2014
Hodgson Russ Newsletter, October 31, 2014

Employee Benefits Developments September 2014
Hodgson Russ Newsletter, September 29, 2014

Employee Benefits Developments August 2014
Hodgson Russ Newsletter, August 27, 2014

Employee Benefits Developments May 2014
Hodgson Russ Newsletter, May 30, 2014

Employee Benefits Developments April 2014
Hodgson Russ Newsletter, April 30, 2014

Employee Benefits Developments March 2014
Hodgson Russ Newsletter, March 31, 2014

Social Media

Ryan contributes to Hodgson Russ's SchoolNET blog and U.S./Canada cross-border blog, Smarter Way to Cross. His blog entries include:

- "IRS Simplifies Tax Reporting for Individuals with Canadian Retirement Plans," Smarter Way to Cross, December 18, 2014
- "IRS Updates Employee Plans Compliance Resolution System, Announces Pre-Approved 403(B) Plan Program," SchoolNET, November 18, 2013
- "Private Equity Fund Deemed Trade or Business," Smarter Way to Cross, October 31, 2013

RYAN M. MURPHY

- "Acquiring a U.S. Company With an Underfunded Pension Plan: What Is a Canadian Company to Do?," Smarter Way to Cross, April 24, 2013

Professional Affiliations

- Former member, Wechsler Moot Court board of directors
- American Bar Association

WILCENSKI & PLEAT PLLC

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TARA ANNE PLEAT, ESQ.

“AV” rated by Martindale-Hubbell---the highest rating for expertise and ethics given by the independent rating service of the legal profession.

TARA ANNE PLEAT, Esq., co-owns the law firm Wilcenski & Pleat PLLC. She practices in the areas of special needs estate planning and administration, traditional estate planning and administration, long-term care planning, and elder law. Tara graduated cum laude from Albany Law School with honors in the Estate Planning concentration and earned her undergraduate degree from the State University of New York at Albany. She is admitted to practice in New York, Florida, and Massachusetts as well as the United States Tax Court and the U.S. Federal District Court in the Northern District of New York.

Tara is co- chair of the Special Needs Planning Committee of the Elder Law Section of the New York State Bar Association and is a member of the Taxation Committee of the Trusts and Estates Law Section. Tara is the vice-chair of the publications committee of the Elder Law Section of the New York State Bar Association which publishes the Elder and Special Needs Law Journal on a quarterly basis. She was recently elected as incoming Treasurer of the Elder Law Section of the New York State Bar Association. She is honored to be a member of the Special Needs Alliance, an invitation-only, national network of leading attorneys dedicated to the practice of disability and public benefits law.

Tara is the Immediate Past President of the Board of Directors of the Estate Planning Council of Eastern New York, and serves as vice-president of the Board of Directors of Domestic Violence and Rape Crisis Services of Saratoga County. In addition, Tara is a graduate of the 2006 class of Leadership Saratoga, sponsored by the Saratoga Springs Chamber of Commerce, and currently is a member of the Leadership Saratoga Advisory Board. Tara is a Member of the Board of Directors of AIM Services, Inc., a disability service organization based in Saratoga Springs, New York and recently joined the Board of Directors of the Wesley Foundation.

In the fall of 2012, Tara was appointed as an adjunct professor of law at Albany Law School, where she teaches a course in the spring semester on estate and financial planning for the elderly and individuals with special needs.

David Pratt is a professor of law at Albany Law School. Previously, he was in private practice in London, Cleveland and Albany, specializing (since 1976) in ERISA and employee benefits law. He has co-written 3 books and is the author of approximately 100 articles. He is a fellow of the American College of Employee Benefits Counsel.



Barry L. Rabinovich, MBA, JD, AEP
Senior Advanced Markets Director
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Barry has worked in the legal and financial services industries for over 35 years. He is a graduate of Brooklyn Law School, where he was Articles Editor of the Brooklyn Law Review. He received an MBA in Finance from the NYU Stern School of Business and has a Bachelor's of Business Administration from Ohio University. He is a member of the Estate Planning Council of New York City, the Business Insurance and Estate Planning Committee of the American Association of Life Underwriters (AALU), and is an accredited member of the National Association of Estate Planning Councils (NAEPC). Barry is a member of the American Bar Association. He also serves on the New York State Bar Association Trusts and Estates Committee on Life Insurance and Executive Benefits.

At MetLife, Barry's expertise lies in estate planning, business succession planning, charitable giving, retirement planning and the use and taxation of life insurance and annuities. He has published articles in numerous newspapers, magazines and journals on these subjects and conducted interviews with the media.

Barry's most recent articles include:

- "Giving Back, Charitable Giving Strategies for Your Successful Clients," The National Bar Association Magazine
- "IRA Distribution Planning for the Affluent," Wealth Channel Magazine, published by The American College
- "When It Comes To Legacy Planning, The Type of Assets You Own Really Matters", The National Bar Association Magazine

Barry has also co-authored two books on financial and estate planning:

- Smart Assets: Turning You and Your Business into a Wealth Machine (McGraw-Hill)
- Plan Smart, Retire Rich – The Book Designed to Help You Reach Your Retirement Dreams (McGraw-Hill)

MetLife Premier Client Group is the distribution channel name for the offices of Metropolitan Life Insurance Company (MLIC), New York, NY 10166. Securities products and investment advisory services offered through MetLife Securities, Inc. (MSI (member FINRA/SIPC) and registered investment adviser located at 1095 Avenue of the Americas, New York, NY 10036. MLIC & MSI are MetLife companies.

Evan N. Rogdakis, J.D.* - Director of Financial Planning

Evan N. Rogdakis, J.D. is the Director of Financial Planning at The Center for Wealth Preservation (CWP), a general agency of Massachusetts Mutual Life Insurance Company (MassMutual), headquartered in Syosset, New York.

Mr. Rogdakis joined CWP 8 years ago, and assists over 50 financial planners prepare and implement, financial, estate and business succession plans. While in Law School Mr. Rogdakis clerked for The Honorable John M. Cygier, Jr., the Surrogate of Suffolk County, and participated in the Elder Law Clinic.

Admitted to practice law in the State of New York, Mr. Rogdakis obtained his Juris Doctorate in 2006 from Touro College Jacob D. Fuchsberg Law Center. Prior to that, he received a Degree in Business Economics from Hofstra University in 2003. Mr. Rogdakis is a member of the New York State Bar Association, Trust and Estate Division..

Evan Rogdakis' office is at 6800 Jericho Turnpike Suite 202W Syosset, New York, 11791. His telephone number is (516) 682-3376. He may also be reached by e-mail at erogdakis@financialguide.com.

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PATRICIA J. SHEVY, ESQ.
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We are dedicated to providing our clients with not only the most appropriate estate or business plan, but one that is clear, easy to understand and will meet the client's needs today and for years to come.



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 (former Chairperson and active member of the Life Insurance and Employee Benefits Committee) and Elder Law Section (Co-Chair of the Estates and Tax 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 and Treasurer 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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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.

Areas of Practice

- Probate

Bar Admissions

- New York
- U.S. Federal Courts

Education

- **Queens College, New York**
 - B.A. *magna cum laude*

Published Works

- “Domestic Abuse by Marriage, a Call to Legislative Action”, Domestic Law Review, 2010
- “A Golden Opportunity”, Trusts & Estates Magazine, 2006
- “Final Regulations Set Rules For Distributions from IRAs and Retirement Plans”, New York State Bar Journal, 2003
- “Easing the Burden on IRA Estate Taxes”, New York Law Journal, 2002
- “New Rules Offer Greater Flexibility and Simpler Distribution Patterns for IRAs and Pension Plans”, New York State Bar Journal, 2001
- “I.R.S. Simplifies Minimum Distribution Rules for IRA’s”, The Practical Tax Lawyer, 2001
- “I.R.S. Simplifies Minimum Distribution Rules”, Elder Law Attorney, 2001
- “Creating and Administering Trusts involving Real Estate”, Powell on Real Property, Matthew Bender & Co., New York, New York, 1997
- “Estate and Gift Tax Issues Involving Retirement Plans and Planning”, New University’s Fifty-Fourth Institute on Federal Taxation, Matthew Bender & Co., New York, New York, 1996
- “Fiduciary Income Tax Planning”, Probate and Administration of New York Estates, NYSBA, 1997

Professional Associations and Memberships

- The American College of Trust and Estate Counsel (ACTEC) , Fellow
- Employee Benefit and Asset Protection Committees, Member
- Association of the Bar of the City of New York, Member
- New York State Bar Association, prior Chair of Committee on Insurance and Employee Benefits
- Westchester Women's Bar Association, Member
- Bar Association of the City of New York

Bruce D. Steiner

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Bruce D. Steiner is an attorney with Kleinberg, Kaplan, Wolff & Cohen, P.C., in New York City, and is a member of the New York, New Jersey and Florida Bars.

Mr. Steiner has over 35 years of experience in the areas of taxation, estate planning, business succession and wealth transfer planning, and estate and trust administration.

Mr. Steiner has lectured for the American Bar Association, the New York State Bar Association, the New York City Bar Association, the New Jersey Institute for Continuing Legal Education, BNA Tax Management, the Rockland, Essex and Middlesex County Bar Associations, the New York and New Jersey State CPA Societies, the New York City, the Rockland County, the Hudson Valley, the Western Connecticut, the Northern New Jersey, the Middlesex-Somerset, the Central New Jersey, and the Greater New Jersey Estate Planning Councils, the Financial Planning Association, the New York University and Baruch College Schools of Continuing Education, the C.W. Post Tax Institute, the Farleigh Dickinson Tax Institute, the New York City, the Greater Newark and the Fairfield County CLU Chapters, JP Morgan Chase Bank, Bank of America, Wells Fargo Bank, Hudson Valley Bank, Merrill Lynch, Metropolitan Life, Cornell University, Consumers Union, Lawline, the Committee of Banking Institutions on Taxation and many other professional and community groups across the country.

Mr. Steiner has written articles for *Estate Planning*, *BNA Tax Management*, *Trusts & Estates*, the *Journal of Taxation*, the *CPA Journal*, *Probate & Property*, *TAXES*, the *Journal of Corporate Taxation*, the *CLU Journal*, and other professional journals.

Mr. Steiner is a commentator for Leimberg Information Services, Inc., a technical advisor for *Ed Slott's IRA Advisor*, and a member of the editorial advisory board of *Trusts & Estates*. For many years he wrote a column for the CCH Journal of Retirement Planning, and was a deputy editor of the *Bergen Barrister*. He has served as a director of the Estate Planning Council of New York City, and on the professional advisory boards of several major charitable organizations.

Mr. Steiner has been quoted in various publications including *Forbes*, the *New York Times*, the *Wall Street Journal*, *USA Today*, the *Daily Tax Report*, *Investment News*, *Lawyers Weekly*, *Bloomberg's Wealth Manager*, *Financial Planning*, *Kiplinger's Retirement Report*, *Medical Economics*, *Newsday*, the *New York Post*, the *Naples Daily News*, *Individual Investor*, *TheStreet.com*, and Dow Jones (formerly CBS) Market Watch. He was named a New York Super Lawyer in 2010, 2011, 2012, 2013 and 2014.

Mr. Steiner received an A.B. from Cornell University, a J.D. from the State University of New York at Buffalo, and an LL.M. in taxation from New York University, where he was a Gerald L. Wallace scholar.