

Melville, L.I.

Biographies

Lenore S. Davis, Esq. is an attorney admitted to the bars of the State of New York and New Jersey. She has been practicing law for over twenty years. Ms. Davis has her L.L.M. in Tax.

Ms. Davis received her BA in Business from Stern College for Women of Yeshiva University in 1986. She received her Juris Doctor from The Benjamin Cardozo School of Law in 1989 and her L.L.M. in Tax from New York Law School's Graduate Tax Program.

Ms. Davis is a former Series 7 General Securities Representative. She worked on Wall Street for seven years. Her Wall Street experience includes commodities clerk and regulator, Mid-cap merger analyst and Vice President in Mortgage Backed securities.

It is from joining her business experience and legal experience that her practice has thrived to assist those with corporate, financial and estate planning needs.

Spencer L. Reames

Estate Litigation

Counsel | 516-227-0729 | sreames@farrellfritz.com

LOCATION: [Uniondale](#)

Spencer L. Reames is counsel in the firm's trusts and estates department. He concentrates his practice in estate planning and estate litigation, where he represents clients throughout the Metropolitan area in probate contests, contested accounting proceedings, discovery proceedings, and other miscellaneous proceedings. His practice includes conducting pre-trial discovery, legal research, and drafting motion papers.

Prior to joining Farrell Fritz, Mr. Reames was a staff attorney at Patterson Belknap Webb & Tyler in New York, NY, focusing on civil litigation. He was also an associate in the Trusts & Estates department at Davis Polk & Wardwell from 2003 to 2008, where he focused on estate planning and administration. While in law school, Mr. Reames served as an intern at the New York State Grievance Committee for the Tenth Judicial District, Second Department.

Mr. Reames earned his Juris Doctorate, *magna cum laude*, from St. John's University School of Law, where he was a member of the *Law Review*. He received two Bachelor of Arts degrees, in English and Philosophy, *summa cum laude*, from St. John's University.

In 2016, Mr. Reames was elected a Fellow of The New York Bar Foundation. He is admitted to practice in New York State. Mr. Reames is a member of New York State, Queens County and Nassau County Bar Associations.



Office

Uniondale
400 RXR Plaza
Uniondale, NY 11556

Practice Areas

[Estate Litigation](#)
[Trusts & Estates](#)

Education

St. John's University
St. John's University School of
Law

Ronald Fatoullah, Esq.

Managing Attorney/Founder

Ronald Fatoullah is a top elder law attorney with a commitment to the highest form of professional and ethical standards that has earned this firm their distinguished reputation.

With core values of honesty, integrity and excellence, Fatoullah has devoted his career to helping others understand the legal and financial challenges of aging.

As a leading practitioner in his field, he has been honored by many organizations for his achievements and contributions to the senior citizen community and has an eight year inclusion as one of the “Best Lawyers”® in New York, in the fields of elder law & trusts & estates and a seven consecutive year inclusion as a “Super Lawyer”.

Attorney Fatoullah lectures frequently to both the public and private factors on aging, elder law estate planning. His contributing articles may be found in the New York Times, Newsday, the Wall Street Journal, The Queens Courier, and various online publications devoted to senior citizen issues.

Fatoullah was recently named Co-Chair of the Financial Planning and Investments Committee of the Elder Law and Special Needs Section of the New York State Bar Association (NYSBA), is the Co-chair of the of the Board of Directors of the Long Island Alzheimer’s Association and also serves as Chair of their legal committee. He was also recently selected to serve on the Executive Council of AARP.



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Partner

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Equity Partner of the Firm, ACTEC Fellow and listed in Super Lawyers and Best Lawyers in America.

Co-Chair Trusts & Estates Department and co-founder of STEP Long Island.

Listed in "Top L.I. Partners," Long Island Business News, and often quoted in Forbes, The Wall Street Journal, The Washington Post, USA Today and more.

Adjunct Tax and Trust & Estates Professor at Hofstra University School of Law.

Former Trust Administrator for Smith Barney/Citigroup Private Trust Company and attorney with prestigious law firms in New York City, New Jersey and Florida.

Member of Trusts & Estates Magazine editorial advisory board, and Chair of The Modern Practice Committee.

Founder and former Chair of the Tax-Exempt Organizations Committee of the Taxation Section of the New Jersey Bar Association.

Avi is Co-Chair of the Trusts and Estates Department, for which the firm is nationally ranked Tier 1 by U.S. News and World Report, and is a Partner in the Tax and Tax Exempt Organizations Departments. Avi provides creative and sophisticated domestic and international tax, estate planning, and asset preservation counsel to CEOs of major corporations, ultra high net worth individuals, multinational businesses, and large charitable organizations. He is often quoted in Forbes, The Wall Street Journal, The Washington Post, USA Today, Investor's Business Daily, and other major publications, and is a prominent national lecturer and author in leading tax journals. He is also an Adjunct Tax Professor at Hofstra University School of Law teaching several different tax and trusts and estates courses (and formerly with the Baruch MBA Program), ACTEC Fellow, and is listed in Super Lawyers and Best Lawyers in America. Avi is also a member of Trusts & Estates Magazine editorial and advisory board, where he is Chair of The Modern Practice Committee. His practice places special emphasis on domestic and international tax and trust planning, "big picture" philosophy, family business succession planning and effectively dealing with estate disputes. His diverse client base is located in New York City, Long Island and in many other states and countries.

Over the years, Avi's practice has continued to rapidly expand into several additional complex and sophisticated areas in which he advises many clients, including, but not limited to: international tax and wealth preservation planning; family business succession planning; tax and estate controversies; corporate and partnership business structuring; and income tax planning for closely held businesses and real estate clients. Additionally, Avi serves as legal advisor to many prominent charitable organizations and has developed a niche practice in the complicated area of charitable planning and the structuring and operations of nonprofit organizations under federal and state laws dealing with complex issues including, lobbying, advocacy, unrelated business income tax, joint ventures, avoiding excise taxes and foreign charities. Avi is also co-founder of STEP Long Island and has a substantial international tax and estate planning practice.

Avi has also published dozens of articles in leading national tax, estate planning and tax-exempt organization publications, including, among others, Estate Planning Journal, Trusts and Estates,

Education:

Touro College
(B.S., summa cum laude, 1995)

Brooklyn Law School (J.D., 1998)

University of Miami School of Law
(LL.M., Taxation, 2001)

Honors:

- AV-Preeminent
 - Martindale-Hubbell
- New York Super Lawyers
 - Estate Planning
- Best Lawyers
 - Estate Planning
- ACTEC Fellow

Bar Admissions:

New York State Bar

New Jersey State Bar

Publications:

- [WSJ Podcast \(Audio\): What Prince's Death Teaches About Estate Planning](#)
- [Avi Z. Kestenbaum & Mary P. O'Reilly: "Stepping-Up" CLATS, a Win-Win for Beneficiaries and Charities](#)
- [Have We Got It All Wrong?](#)
- [WSJ Podcast \(Audio\): How to Speak to Your Parents About Their Estate Planning](#)
- [Why the Buffet-Gates Giving Pledge Requires Limitation of the Estate Tax Charitable Deduction](#)
- [Memento Mori: Death and Wills](#)
- [Practicing in the Age of Instant Gratification](#)
- [Navigating the Discussion of Business Succession Planning](#)
- [Avi Z. Kestenbaum & the Family Business Succession Planning Crisis: A Call to Action](#)
- [Know the Differences – Why All Charitable Contribution Deductions Are Not Equal](#)
- [Numerous Pension Act](#)

Leimberg's Newsletter, Practical Tax Strategies, Journal of Taxation of Exempts, and The New York Law Journal, Special Trusts and Estates Sections (see firm website for some of these articles). He is a prominent national lecturer for and to prestigious professional organizations including, but not limited to, the "NYU Tax Institute," the "Notre Dame Tax and Estate Planning Institute," "New York State Bar Association," "Ed Slott's Master Elite Program," the "American Bar Association," "Trust and Estates Magazine," "The American Bankers Association," "Estate Planning Council of New York" and "New York State CPA Society, Annual Estate Planning Conference," "STEP," and several national insurance companies and nonprofit institutions.

Over the last few years with estate litigations on the rise, Avi has lectured and written articles in leading journals on this subject and has been pursuing a national platform advocating all estate planning attorneys better understand their client's unique situations to create individually tailored plans to mitigate the potential for and effects of estate litigations, in addition to avoiding costly income and estate taxes. Additionally, Avi helps many families with business succession planning, which is another complex area requiring individually tailored philosophy and documents to ensure family businesses can achieve success and longevity.

Prior to joining Meltzer Lippe, Avi obtained complex tax and estate planning experience with prestigious law firms in New York City, New Jersey and Florida and as a Trust Administrator for Smith Barney/Citigroup Private Trust Company. Avi received his Bachelors of Science from Touro College, summa cum laude, Juris Doctor from Brooklyn Law School and Masters of Law in Taxation from the University of Miami School of Law. Avi received academic scholarships for his high achievement at each of these institutions and is admitted to practice in New York and New Jersey.

Avi enjoys spending time with his four young and lively sons, Eli Jonah, Joseph Tyler, Nathan Jude and Liam Mason. He continues his pursuit and interest in academics and very active schedule while serving as an Adjunct Tax Professor at Hofstra University School of Law (and formerly with the Baruch College MBA Program) teaching courses in Federal Income Tax, Gift and Estate Tax, State and Local Tax, Wills and Trusts, and Estate Planning.

[Changes Affect Charitable and Estate Planning](#)

- [Proposed Revisions to the Uniform Management of Institutional Funds Act](#)
- [Duties and Liabilities of Nonprofit Directors and Officers](#)
- [The New Age of Corporate Governance for Non-Profit Organizations](#)
- [Planning Beyond the Galaxy of Exemptions](#)
- [Integrating Self-Management With Estate Planning](#)
- [The Virtual Clone Trustee](#)
- [The Quarterback Dilemma](#)
- [The State of Estate Planning](#)
- [Reckoning With New York's Marital Right of Election](#)
- [The Beneficiary's Defective Inheritor's Trust: Is It Really Defective?](#)
- [A Practitioner's Risk Assessment Checklist](#)
- [Risk Assessment: Do It At The Outset of All Estate Planning](#)
- [Know the Differences](#)
- [It's Personal](#)
- [True Counselor](#)
- [Use Disclaimers to Add Flexibility and Hindsight to Estate Plans](#)
- [The Importance of International Tax and Estate Planning](#)

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Associate

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Marianna Schwartsman is an Associate in the Firm's Trusts & Estates Practice Group. Prior to joining Meltzer Lippe, Marianna practiced law at the New York City law firm of Katten Muchin Rosenman LLP, where she focused her practice on estates and trusts administration and domestic estate planning for high net worth individuals.

Education:

Hunter College (B.A., 1999)
with honors

Fordham University School of
Law
(J.D., 2007)

Bar Admissions:

New York State Bar

Marianna continues to practice in all aspects of personal representation of individuals and families, as well as representation of fiduciaries. She successfully administers estates of significant volume and complexity, including probate and post-mortem tax elections and allocations. Marianna specializes in advising fiduciaries and families through all the stages of estates and trusts administration.

As a planner, Marianna works with families and individuals who own a great variety of assets such as art, intellectual property and significant real estate and business holdings in the United States and abroad. Marianna serves as personal and family adviser in connection with business, management, philanthropic and related personal issues for her clients. Marianna counsels clients on estate planning opportunities that arise in connection with both the formation and sale of closely held businesses. Marianna's practice successfully balances intra-generational dynamics in families with efficient tax, business and charitable/philanthropic planning. She has particular experience advising clients in business and family disputes. Marianna advises clients on cross-border planning, including gifting, income and estate planning, and other issues for cross-border families and multi-jurisdictional citizens and trusts. Marianna helped many clients to come forward and become compliant under the offshore voluntary disclosure program with the Internal Revenue Service.

In her practice, Marianna works with nonprofit entities, advises such entities on tax compliance and has obtained tax-exempt status for them. Marianna also advises founders and managers of not-for-profit entities regarding formation, administration, compliance, and dissolution with a particular focus on private foundation issues.

Marianna is a 2007 graduate of Fordham University School of Law and is admitted to practice in New York.

Marianna is fluent in Russian. She is active in Brooklyn community affairs, especially with respect to raising funds and awareness for the arts programs, enrichment and education for children in public schools in Brooklyn.

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Audrey Patrone Peartree

MEMBER

“Individuals planning for the transfer of their estates or the succession of their businesses need a strategist and a counselor. As a strategist I fashion solutions out of a complex and fluid legal landscape. As a counselor I apply those solutions to my clients’ families and business relationships.”

CONTACT

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AREAS OF EXPERIENCE

Wills, Trusts and Estates -
Leader

EDUCATION

JD, 1983, George Washington
University Law School
BA, 1980, Trinity College

ADMISSIONS

District of Columbia
Florida
New York
United States District Court
Western District of New
York

Audrey counsels individuals and families on the transition of assets both during life and at death, whether it be the transfer or sale of a family owned business, the administration of a trust or an estate, or creating documents which govern the disposition of assets such as wills, revocable trusts, pre-nuptial agreements and irrevocable trusts. She incorporates into each transition plan strategies and techniques to minimize estate taxes and income taxes.

Audrey also counsels corporate fiduciaries concerning the administration and construction of wills and trusts as well as provides advice concerning strategies to limit their liability in fulfilling their fiduciary responsibilities.

She counsels not-for-profit corporations as beneficiaries of bequests and gifts with respect to the management and administration of the assets received.

Audrey began her legal career as deputy chief counsel to the Reagan-Bush '84 National Campaign Committee. She then served as a deputy associate director of the Presidential Personnel Office in The White House, where she assisted with the evaluation of candidates for presidential appointment to the Departments of Commerce, Treasury and Justice, and evaluation of candidates for appointment to the federal judiciary. Prior to joining Harris Beach, Audrey was a partner of Peartree & Peartree LLP in Rochester, New York.

PROFESSIONAL + COMMUNITY ACTIVITIES

Estate Planning Council of Rochester, former member of the board

Foundation of the Monroe County Bar Association, former president of the board, past chair of the Grants Committee, and worked to create a Legacy Society

Greater Rochester Association for Women Attorneys, member, past president

Monroe County Bar Association, member, past chair of the Trusts & Estates Executive Council and former member of the Fee Arbitration Committee

New York State Bar Association (NYSBA), member, past Seventh District Representative to the Executive Committee of the Trusts & Estates Law Section

Women's Bar Association of the State of New York, member, former co-chair of the Trusts & Estates Committee

Served as a member of numerous not-for-profit boards, including Our Lady of Mercy High School, of which she was chair; St. Bernard's School of Theology and Ministry; Camp Stella Maris and Seton Catholic School.

RECENT PUBLICATIONS + SPEAKING ENGAGEMENTS

- "What You Need to Know as a Guardian Ad Litem: Accountings", New York State Bar Association, Spring 2016.
- Estate Administration, New York State Bar Association, Spring 2016.
- "Irrevocable Life Insurance Trust: Drafting Considerations & Trustee Liability," the Estate Planning Council of Syracuse, Winter 2016.
- "Introduction to Estate Planning: Transfers on Death," New York State Bar Association, Fall 2015.
- "Drafting Wills & Trusts to Facilitate Administration & Avoid Pitfalls," the Estate Planning Council of Rochester, Spring 2014.
- "What You Need to Know as a Guardian Ad Litem," Co-Chair and Moderator, NYSBA, Spring 2012.
- "Dealing with Your Client's Retirement Assets," Chair and Moderator, NYSBA, Spring 2012.
- "Probate & the Administration of Estates," Chair and Moderator, NYSBA, Fall 2012.
- "Introduction to Estate Planning: Gifts to Minors," NYSBA, Fall 2011.
- "Wills Contests and How to Avoid Them," Estate Planning Council of Rochester, Winter, 2011.
- "Probate and the Administration of Estates," NYSBA, Fall 2010.
- "Does Your Client Need a Corporate Fiduciary?" Panel Member, NYSBA, Winter 2010.

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Ian W. MacLean is the managing attorney of The MacLean Law Firm, P.C. Mr. MacLean is a trust and estate litigation attorney. He focuses his practice on litigation in the Surrogate's Court, counseling beneficiaries and fiduciaries on litigated and non-litigated probate and estate and trust administration and accounting, fiduciary responsibility and liability, and fiduciary taxation. Mr. MacLean devotes significant time to resolving trusts and estates controversies through negotiation and outside the box solutions.

Mr. MacLean is AV rated by Martindale-Hubbell Peer Review, peer elected to Super Lawyers as a trust and estate litigator, and rated 10/10 on AVVO. A magna cum laude graduate of St. Lawrence University, he holds a J.D. cum laude from New York Law School and an LL.M. in taxation from New York University School of Law.

Mr. MacLean is an active member of 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. He is formerly a co-chair of the Legislation and Governmental Relations Committee, chair and editor-in-chief of the Newsletter and Publications Committee, chair of the Estate Planning Committee, and vice-chair of the Surrogate's Court Committee. He lobbied for three years in Albany on behalf of the Section to pass bills improving the trusts and estates laws of New York State. He has co-chaired meetings in New York State and Florida for the Trusts and Estates Law Section. He is also a member of the NYC Bar Association, Committee on Trusts, Estates & Surrogate's Court and the Westchester County Bar Association, Trusts and Estates Section.

Mr. MacLean is the editor of the chapter "Jurisdiction of the Surrogate's Court" in *Probate and Administration of N.Y. Estates*, NYSBA, 2nd ed. (G. Mund & D. Evans, eds). Mr. MacLean writes and lectures for the NYSBA and other organizations regularly on diverse trusts and estates topics, including ethics and professional conduct; probate; 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 dispositions; and pitfalls in the New York marital right of election statute.

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