



RCBA NewsBrief

BOOK ANNOUNCEMENT

Justice Mark Dillon of the Appellate Division, Second Department, whose main chambers are in White Plains, has completed the writing of an extensive book of legal history that will be published in hard cover in June of 2013. The book is titled *The Montana Vigilantes 1863-1870: Gold, Guns & Gallows*. The publisher is the Utah State University Press ("USU"), which specializes in works of western American history.

The book examines the development of the gold mining communities in territorial Montana in the 1860s, where an organized criminal element robbed and murdered prospectors drawn to the region to mine gold. The Montana Territory was formed because President Lincoln and the U.S. Congress needed its gold wealth to help finance the costs of the Civil War. Lincoln, preoccupied by the Civil War, failed to appoint judges, prosecutors and U.S. marshals to the new territory, which contributed to the lawlessness of society there. Without the protection of formal law enforcement, prospectors organized vigilante committees which conducted impromptu trials that typically ended in the summary hanging of accused criminals. Each hanging is its own unique story, raising issues of due process, corruption, territorial politics, legislative enactments, and the sufficiency, credibility, and legal admissibility of the evidence presented at each vigilante proceeding. The vigilantes became so emboldened that they hung a corrupt local Sheriff and even threatened to hang the Governor of the Territory. Justice Dillon's book is the first work of its kind that examines western vigilante history through the prism of substantive, procedural, and constitutional law, and the role that lawyers and judges ultimately played in restoring a credible system of criminal justice to the region by the end of the decade.

Dillon worked on his manuscript for over two years, which included two trips to Montana for researching original source materials such as 150 year old diaries, letters, invoices, reminiscences, photographs, and microfiched newspaper articles, from which he pieced together the story of the territory's bloody vigilante history. Research was conducted at the Montana Historical Society in Helena, the University of Montana in Missoula, the National Archives in Maryland, various western "ghost towns," and at the museums and historic sites of Virginia City, Bannack, Bozeman, and Helena, Montana. The book is several hundred pages in length and is heavily footnoted with source citations.

Universities only publish books that survive rigorous peer reviews. Historian Paul R. Wylie, who was among the historians that reviewed Dillon's manuscript, predicts that the book "will be the best work on the Montana Vigilantes, and will likely be around for years to come." Wylie describes the book as having a "careful, informative, judicial approach [that is] well-written and very readable," and that to his knowledge, "there has never been a work in the area quite like this."

Upon publication, *The Montana Vigilantes 1863-1870: Gold, Guns & Gallows* will be available through national booksellers such as Barnes & Noble and Amazon, and on the website of the USU Press.

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HOLIDAY PARTY RAFFLE GIFTS

We are seeking gifts to raffle off at the party.
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your support.

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ANNUAL HOLIDAY PARTY

DECEMBER 13, 2012

6:30 P.M.

PARAMOUNT COUNTRY CLUB

60 Zukor Road, New City, NY 10956

Cocktails & Hors' D'oeuvres

DJ- Dancing-Raffles-Prizes

Cost: \$30 in advance; \$40 at the door

RSVP: December 5, 2012

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Two Yorkshire Drive
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Tel# (845) 357-6800
Fax# (845) 357-4616

Michael E. Zall
Attorney At Law
Mike@Zall-Law.com

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“NOVEMBER AND DECEMBER 2012: A CRUCIAL TIME FOR ESTATE PLANNING”

Submitted by Lynne S. Hilowitz, Esq., Chair, Surrogate's Court and Estate Planning Committee

These are turbulent but exciting times to be an estate planning attorney. The 2010 Act, (officially, the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010) enacted in December of 2010, reunified the estate and gift taxes as of January 1, 2011 with a \$5 million exclusion and a 35% maximum rate. The exclusion has been indexed to \$5,120,000. It also created the concept of “portability”. These changes apply, however, only for 2011 and 2012 estates. If Congress doesn't act before December 31, 2012, the estate, gift and generation skipping transfer taxes revert back to pre-2001 levels (\$1 million with a 55% maximum bracket). The Generation Skipping Tax Exemption will be lowered to approximately \$1.4 million with a 55% top tax rate.

Portability is the ability of a surviving spouse to use the unused exclusion of the first spouse who died. Portability provides a method to correct an improper holding of assets, or a situation where the non-moneyed spouse dies first. Consider a situation in which all the assets are in one spouse's name and the other spouse dies first, or where all the assets are owned as joint tenants with right of survivorship or where most of the assets have a spousal beneficiary designation. Many knowledgeable practitioners are not relying on portability in planning.

Standard estate planning for spouses with significant assets has historically been to separate the assets into (somewhat) equal shares and then have each Will create a credit shelter trust to take advantage of the amount which can pass free of estate taxes. (This became more difficult in states which decoupled from Federal rules, such as New York and New Jersey). This planning should continue going forward because portability may not be an option.

President Obama's budget proposal for 2012 was recently released. Consistent with its prior statements, the Administration favors a drop in the estate tax exclusion to \$3.5 million and an increase in the maximum rate to 45% (the 2009 situation). Most Republicans still want the estate tax repealed.

Estate planning attorneys who are advising families have to be vigilant and not let this tax law uncertainty delay tax and estate planning. Clients need to have their documents in order. While the future of income and estate tax rates is being held hostage by kindergarten playground strategies in Congress by the political sparring between Republicans and Democrats, estate plans need to be flexible enough to cover all contingencies. For example, planning with renunciations/disclaimers needs to be considered in documents. They create a win-win situation. If your married clients trust each other to make the right decision, one can leave his or her entire estate to the other spouse and provide that if the other spouse disclaims, the disclaimed portion passes to a contingent family trust. In this way, the other spouse has until 9 months after the death of the first spouse to make this decision.

A simplistic “bury your head in the sand” approach is as follows: “My estate is under \$5 million. I don't have to worry about estates taxes”. Burying your head in the sand may work only if you are an ostrich, not otherwise. In addition to the uncertainty of the federal unified credit amount, state estate taxes are a factor, especially if you live in the tri-state area. New Jersey's exclusion is just \$675,000. New York's exclusion is just \$1 million, and Connecticut's exclusion is only \$2 million. None of these 3 states recognizes the concept of portability.

For taxpayers who are New York or New Jersey residents, lifetime gifts are even more efficient because neither New York nor New Jersey imposes a gift tax, while each state does impose an estate tax. Accordingly, lifetime gifts within the federal exemption amount reduce the federal and state estate taxes without any adverse gift tax consequences.

Individuals with assets in excess of \$5,120,000 or couples with assets in excess of \$10,240,000 must plan. The same applies to New Yorkers with assets in excess of \$1 million. But all others should plan.

2012 is a great year to make gifts and there are a scant two months left! Real property values are low. The gift tax exemption is \$5,120,000. And interest rates are at historical lows. A married couple may be able to get \$10,240,000 of property out of their estates, along with the income from that property as well as all future appreciation on that property. Time is running out to take advantage of this opportunity!

Another problem is that currently, certain irrevocable trusts (including most life insurance trusts) are treated as being owned by the grantor for income tax purposes but are not includible in the grantor's estate for estate tax purposes. These trusts are commonly called “Grantor Trusts”. This permits the grantor to pay the income tax liability on the income earned by the grantor trust - the equivalent of making a tax-free gift to the trust each year. At the same time, the trust assets and all appreciation are removed from the grantor's estate for estate tax purposes. The Administration's proposal calls for all grantor trusts to be included in the grantor's estate and for distributions from such trusts to be treated as taxable gifts by the grantor. Grantor trusts in existence prior to January 1, 2013 would be grandfathered. This proposal would make obsolete a powerful estate planning technique that has been utilized by estate planning attorneys for decades.

Continued on Page 4.....

Estate Planning.....

Even if estate taxes will not be an issue, Wills and Trusts do much more than reduce taxes. They appoint fiduciaries, such as executors and trustees, so that the time and burden of a prolonged and vexatious court administration is reduced. They can appoint guardians for minor children. They can create trusts for children and family members with special needs, if necessary. Wills and Trusts can effectively deal with chess-playing-like contingencies in a way that mere beneficiary designations cannot.

Special situations also need to be reviewed. Is this a second marriage where the interests of the surviving spouse and children of a prior marriage are diametrically different? Do any of the beneficiaries have special needs? Does your estate plan address the possibility that your spouse may have to enter a nursing home and hundreds of thousands of dollars may have to be expended to pay for those costs? Will a good chunk of life savings be lost? Are any of the Testators or beneficiaries a party to a same-sex relationship where the federal tax consequences may differ from state law? The planning nuances are myriad.

One plan is to create Grantor Trusts such as life insurance trusts now; i.e., before January, 2013. As previously stated, if the trust is a Grantor Trust under IRC §§671-678, the Grantor pays the tax on the income. This is a gift to the grandchildren which is not included in the transfer tax system. The entire amount of life insurance proceeds may be eliminated from a decedent's estate.

Failure to properly protect insurance proceeds from estate taxation is a very costly estate tax planning error. Such failure could prove costly to the Testator's estate and also to the attorney who performed estate planning on behalf of his Testator client. Accordingly, estate planning attorneys beware: the holding in Estate of Schneider v. Finmann, 15 N.Y.3rd 306, (2010), is that an Executor of an estate had "privity" to sue the drafter of the estate plan.

The case involved the alleged negligent transfer of an insurance policy which resulted in an increased estate tax liability. Our Court of Appeals stated, in pertinent part, in an opinion written by Judge Jones: "(t)he attorney estate planner surely knows that minimizing the tax burden of the estate is one of the central tasks entrusted to the professional".

Another planning option would be to create a Family Limited Partnership or Family Limited Liability Company and give the interests in those entities to family members. This should allow the gifts to be discounted.

If President Obama's budget proposals are enacted, valuation discounts would be restricted. No discounts would be allowed where control is maintained by attribution with other family members. This may vitiate the benefits of family limited partnerships in estate planning.

Short term "zeroed-out" Grantor Retained Annuity Trusts ("GRATs") would be eliminated under the proposals. A GRAT would need a minimum ten year term, and any remainder interest would have to have a value greater than zero. If one doesn't live for the ten year term, the assets would be includable in his or her estate.

Continuing generation skipping transfer ("GST") planning would be limited because the GST exemption (IN ALL STATES) would end 90 years after the creation of the trust, effectively putting an end to dynasty trusts.

Careful attention should be paid to determining a domicile for (income and) estate tax purposes. New York State estate tax auditors focus on those with residences in New York and Florida in an attempt to collect taxes as if the relocation never occurred. The day count, in and out of New York, must be considered with precision. It is the taxpayer's burden of proof. Retaining airline tickets and documenting your domicile with, for example, a driver's license, church or synagogue affiliation, voter registration, addresses on important documents, registration documenting your domicile in Florida with the clerk of the local circuit court, etc. are some examples of crucial proof to garner.

It is anyone's guess what will happen to the estate tax law. It will almost certainly be affected by the November 2012 elections. The time to act is now. The planning possibilities are crucial and historic.

ASSIGNED COUNSEL PANEL MEMBERS

**PLEASE NOTE:
THE 2012 FISCAL YEAR IS COMING
TO A CLOSE.
PLEASE SEND IN YOUR VOUCHERS
FOR CASE COMPLETED.
DO NOT HOLD YOUR VOUCHERS FOR
THE 2013 BILLING CYCLE.**

MEMO

TO ALL RCBA COMMITTEE CHAIRS & VICE- CHAIRS

The Association is seeking articles from your committee for publication in the Bar's monthly Newsletter. The membership would greatly benefit from your input and would appreciate it. The article does not have to be complicated or long - a succinct piece of general interest and importance would be best. If you are able to submit an article for the Newsletter it should be sent via email to leslie@rocklandbar.org by the 15th of the month so that the Executive Board may review it. Thank you!

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Congratulations

The Village of Suffern has appointed
Stephanie Furgang Adwar,
Suffern native and local attorney as its first
full-term female judge.

Stephanie will be sworn in as acting village
justice at an annual village reorganization
meeting at 7 p.m. Monday at Village Hall,
61 Washington Ave, Suffern.

BOOK REVIEW

If anyone has read a book that they would
like to recommend, please write a short
review for publication in our Newsletter.

All Articles and Book Reviews will be viewed by the
Executive Committee for content.

Hon. Alfred J. Weiner (Ret.) Mediation/Arbitration

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Phone # 845-639-7800

Fax # 845-639-7850

aweiner@mkbllp.com

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SAVE THE DATE

On Friday night, January 25, 2013, the
Columbian Lawyers Association of Rockland
County will hold its ninth annual dinner/
dance at the Nyack Seaport, honoring
Judge William E. Sherwood.

The event will be sponsored by
Hudson Valley Bank, and promises to be our
best ever! We will also be inducting
our new officers for next year:

**Andrea Composto, Esq.-
President**

**M. Theresa Faherty, Esq.-
Vice-President**

**Kevin Russo, Esq.-
Treasurer**

**Elizabeth Balsalmo DiStefano, Esq.-
Secretary**

Look for an invitation in the mail soon!

IF YOU HAVE MOVED OR WILL BE
MOVING
PLEASE CALL THE ASSOCIATION @
845-634-2149

WITH YOUR NEW INFORMATION
SO WE CAN UPDATE OUR RECORDS.

COMMERCIAL LITIGATION ISSUES OF INTEREST

*Submitted by Paul Savad, Esq. Chair, Commercial and Corporate Law Committee;
Joseph Churgin, Esq., and Susan Cooper, Esq., of SAVAD CHURGIN, Attorneys at Law*

Your client's son died, leaving a will that gave one-third of the son's estate located in the United Kingdom to your client, who lives in New York, and the remaining two-thirds to the son's wife, who also lives in New York. In order to avoid paying the inheritance tax in the U.K. on the multi-million dollar estate, the son's wife sent your client an email asking your client to sign papers relinquishing all of your client's rights to the estate, and in return, the wife would pay your client one-third of the estate. The email from the wife acknowledged that your client might think it was risky to trust her to keep her promise. Your client signed the papers. When the wife refused to pay your client anything, you sued for damages, claiming breach of contract, unjust enrichment, and promissory estoppel.

Will you obtain summary judgment awarding your client one-third of the estate?

The answer is no.

In *Sinrich v. Fernwood Enterprises, Inc.*, NYLJ 1202578181042, at *1 (Sup. Ct. N.Y. October 22, 2012), 110948/2010, the plaintiff's son died, leaving an intestate estate of \$25 million in the United States, and a will governing a \$7 million estate in the United Kingdom. The will gave the plaintiff, who is the decedent's mother, one-third of the U.K. estate, and left the remaining two-thirds to the defendant, the decedent's wife. The mother received \$2 million from the U.S. estate.

In order to avoid paying an inheritance tax in the UK, the defendant sent the plaintiff an email asking the plaintiff to sign papers (a Deed of Variation) that legally made the defendant the sole beneficiary of the estate. The email explained that this would allow the defendant to give the money to the plaintiff free of the inheritance tax. The email stated the pros and cons of the transaction, including the pro of more money to the plaintiff, and the con of "you risk me never giving it back to you and legally you having no right to challenge."

The plaintiff signed the papers, and later, at the request of the defendant, signed new papers (a Deed of Disclaimer) revoking the prior papers, but still disclaiming the right to take under the will. The new papers would result in a tax benefit to the defendant. Upon receipt of the final signed papers, the defendant's attorney promptly notified the plaintiff that there was no obligation to pay her anything from the U.K. estate.

The plaintiff sued for damages, alleging breach of contract, unjust enrichment, and promissory estoppel, and moved for summary judgment. The defendant cross-moved for summary judgment.

The Court ruled that the agreement was unenforceable and illusory, for lack of mutuality of obligation, citing *Dorman v. Cohen*, 66 A.D.2d 411 (1st Dept. 1979). The Court noted that the defendant's email stated that the plaintiff risked the defendant never paying the money to the plaintiff, and that the plaintiff would have no right to challenge it. This, the Court ruled, was a disclaimer of any obligation on the part of the defendant. Even if the email did constitute a contract, it would be still be unenforceable because it had the illegal purpose of evading liability for the U.K.'s inheritance tax.

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Litigation Issues of Interest Continued

The Court ruled that the plaintiff failed to demonstrate that the defendant was unjustly enriched at the plaintiff's expense, noting that the plaintiff expressly relinquished all rights to the estate, and had received money from the decedent's U.S. estate. The claim for promissory estoppel also failed as a matter of law, because the element of a clear and unambiguous promise was missing, citing *NYC Health and Hosp. Corp. v. St. Barnabas Hosp.*, 10 A.D.3d 489 (1st Dept. 2004). The promise was illusory.

The lesson?

Courts will not enforce a contract with an illegal purpose, even if the result seems unjust. And even if the purpose is legal, an equivocal promise may be held to be an illusory promise, and be unenforceable.

12 Tips from Lawyer Assistance Program

These tips are offered to aids in one's personal life. The following are the suggested steps of Alcohol Anonymous, a proven self-help organization.

1. Recognize I have a problem. Denial is a barrier to moving on.
2. Accept that another party can assist with the situation. Discuss the situation with a trusted friend. Seek counseling.
3. Trust that another party can handle the responsibility. Let go of ownership of the problem and assign mechanics to a professional.
4. Examine myself. What are my strengths? What are my weaknesses? What do I wish to keep? What do I wish to change?
5. Recognize my weaknesses by revealing them to a trusted party; communicate my willingness to change?
6. Prepare to make change. Resolve I will be a different person, for the better.
7. Take the action to change. Move from resolution to doing.
8. List persons to strengthen our relationship. Improve communication with people in our lives.
9. Actually talk, see, and be with the people that are in your life. Be active; be personable.
10. Do a regular inventory of myself. Periodically take stock of where I'm at, where I've been and where I'm going. List my plusses and minuses. Recognize where I need to improve.
11. Use mediation. Practice speaking my wishes. Learn to listen to the whispering of serendipity; to hear things I missed in the past.
12. Help others. Be active in the community. Offer to do things that contribute to the larger world.

Volunteers Wanted for Mock Trial Competition

We are seeking volunteers to liaison at our annual Mock Trial Competition, which runs weekly through March 2013.

All trials will be held at a local Justice Court or the Town of Clarkstown Courthouse, 20 Maple Avenue, New City, NY. Each trial begins at 4:00 p.m. and last for about 2 hours. You will only be scheduled for one trial.

As Bar Liaison you attend the trial as an observer representing the Bar Association. At the end of the trial you collect the score sheet from the judge; double check the judge's addition of the scores; and fax or deliver the score sheet to the Bar Association the following morning.

Please call, 634-2149, fax 634-1055 or e-mail leslie@rocklandbar.org. If you are interested. Leslie will contact you with trial dates to select from.

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It's not easy admitting there is a problem. It's even harder when you think no one notices. But they do. Asking for help could be difficult. Knowing there is help available makes it a little easier. Understanding the unique needs of our colleagues is crucial that's why we're here for you.

Contact:

LAWYERS HELPING LAWYERS

Ben Selig, Esq., (845) 942-2222

Charles G. Davis, Esq., (845) 634-6633

HUDSON VALLEY VETERANS

Hudson Valley Veterans, known as The Bob Hope Division, will conduct their 4th Annual Christmas Party at the Veteran's Nursing Home, 2090 Albany Road, (Route 9) Montrose, NY 10548 on Sunday December 23, 2012 @ 1:00 p.m.

They will give 45 patients an individually wrapped gift containing any of the following: Batteries AA, AAA & D size, Pens, Pencils, Game books, Cross Word Puzzles, Word Find Books, Sudoku Puzzle Books, Pocket Books, Nail Clippers, Nail Files, Phone Cards, Playing Cards, Card Games (UNO), Scarves, DVD Movies (old or new), T-Shirts, Combs, Brushes, Tooth Paste, Soap, White Face Cloths, White Socks, White Towels, Writing Paper, Picture Frames (3x5, 4x6).

Any donation of these items will be gratefully appreciated by the Veterans as they need these items to maintain their quality of life. Collection points for these items will be at the Rockland County Clerk's Office, 1 South Main Street, New City, NY 10956, The VA Clinic in New City and the Rockland County Bar Association or they can be picked up from anywhere you like, Call 845-429-2916.

A wrapping party for the gifts will be on Saturday, December 22, 2012, 12:00 p.m. at the Kearsing Edwards American Kegion Post, 20 Station Road, Pomona, NY 10970, 845-354-9785.

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Committee Corner

BANKRUPTCY COMMITTEE MEETING

MONDAY, DECEMBER 3, 2012
5:30 P.M.

ROCKLAND COUNTY BAR ASSOCIATION OFFICE
337 NORTH MAIN STREET-STE 1
NEW CITY, NY

REAL ESTATE COMMITTEE MEETING

WEDNESDAY, DECEMBER 5, 2012
12:15 P.M.

ROCKLAND COUNTY BAR ASSOCIATION OFFICE
337 NORTH MAIN STREET-STE 1
NEW CITY, NY

**CONDOMINIUM & CO-OP
COMMITTEE MEETING**

THURSDAY, JANUARY 10, 2013
5:30 P.M.

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**Committee work does require a commitment of time. Service
on a committee is a privilege not a right. Your attendance
and participation at committee meetings is expected.**

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CLE CORNER

DECEMBER 5, 2012

6:00 P.M. - 9:00 P.M.

**How to Avoid Malpractice When Dividing
Retirement Benefits**

Speaker (s)

Robert Guarnera, MAAA
Alan G. Rosenblatt, Esq.

LaTerrazza, 291 South Main Street, New City, N.Y.

Cost:

\$75.00 in advance; \$85.00 at the door;
\$95.00 Non-Members; \$30.00 paralegals and students

3 CLE Credits:

2.5 Professional Practice/Skills; .5 Ethics

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JANUARY 7, 2013

12:00 P.M. - 2:00 P.M.

**More Than The Basics:
Fair Debt Collection Practices Act**

Speaker(s)

William A. Stein, Esq.
Arthur Sanders, Esq.

LaTerrazza, 291 South Main Street, New City, N.Y.

Cost:

\$50.00 in advance; \$75.00 at the door;
\$85.00 Non-Members; \$20.00 paralegals and students.

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1.5 Professional Practice/Skills; .5 Ethics

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Montvale One small office at \$400 per month and one large (\$600 per month) office in well appointed law suite. Conference room and reception provided. Fax, internet, and photocopy also available. Call Lisa Chakan @ 845-356-2570 or 201-391-7000

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New City Nice bright office, sublet at a reasonable price. Good parking & walking distance to all courts. Call 845-638-0660

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New City Office available on South Main Street. Utilities, conference room, walking distance to courts. Call (845) 271-8151

New City Private office in recently renovated suite in a well maintained professional building off South Main Street, ample parking, furniture, file cabinet, conf. room, secretarial station in shared reception area if needed, kitchenette and conveniently located near the courts immediate occupancy, \$500 per month. Call 845-634-0031

New City Prestigious top floor office with secretarial area, shared conference room, ample parking, conveniently located near the courthouse. Must see. Call Garry @ 845-639-6666 x20

Nanuet \$600 Law office at 55 Old Turnpike Road, Suite 304, Nanuet, NY, has one (1) office available for rent with waiting area, use of library, and conference room, as well as ample parking. Utilities included. Office pre-wired. For additional information please call 845-624-0100

Orangeburg 100 Dutch Hill Road. Bright 12 x 13 furnished or unfurnished, windowed office with nice view of modern office building, conference room as available, secretarial space also available, if needed, ample parking. Call John 845 359-7700

Pearl River Furnished office located at One Blue Hill Plaza, services include conference room, facsimile, Copy machine, Wireless internet access, Lexis-Nexis and Westlaw research. Call Patricia Gonzales @ 845-735-8385

Tappan Furnished office for rent for \$650 month, includes utilities, internet, fax, shared conference room, and parking available. Call (845) 359-4016

SITUATIONS WANTED

Attorney available for full time, part-time and/per diem position. Experience in litigation, including matrimonial, personal injury and commercial matters. Willing to work in other areas of law. Call Lisa Stone @ 845-821-0506

Administrative Assistant experienced and reliable admin asst seeking late afternoon or weekend work. Please call Debra @ 914-522-0552

Bookkeeper Experienced full charge bookkeeper experience in quickbooks, time slips, word & excel. Real Estate experience. Call 845-507-3138

Legal Assistant with over 20 years of extensive experience in matrimonial, family, personal injury, and general practice available for Full Time position. Legal Transcription services available in your office or mine. Call Jennifer Delabar @ 845-354-5502 or email delibar523@yahoo.com

Paralegal seeking FT employment in a law firm or courthouse. Experience in litigation and family law. Willing to work in other areas of law. Call Jennifer @ 845-662-3941

Secretary experienced and reliable secretary seeking FT/PT employment. Call Kathy Cherveney @ 845-825-0603

Legal Secretary Rockland paralegal with over 24 years litigation experience and excellent skills seeking FT permanent position. Avail for temp work also. Specializing in personal injury, civil litigation and matrimonial. Call Nadia @ 918-1553 or email: alexapepper@optimum.net

SITUATIONS AVAILABLE

Attorney: seeking part-time attorney with some commercial litigation and transactional law experience. Call office at 845-624-0100.

Attorney New City Law Office seeking an attorney with matrimonial and family law experience, P/T to start or F?T or flexible hours, trial experience a plus, willing to learn bankruptcy and immigration a plus, bi-lingual a plus. Call 845-639-4600 or fax 845-639-4610 or mail mckaboom@aol.com

Associate: Rockland County Commercial Litigation Firm seeks part-time Associate with 4-6 years experience. Please email resume and include hours of availability and salary requirement to: lightupthecastle@yahoo.com

Attorney Prominent Rockland County law firm seeks attorneys with 2-5 years experience in Commercial Real Estate. Must have development experience including appearance before municipal boards; purchase/sale of commercial and residential properties from contract to closing; representation of commercial mortgage lenders; real estate litigation including title claims, boundary line disputes, easements and landlord/tenant matters. Submit resume with salary requirements to P.O. Box 1070, New City, NY 10956.

First Year Associate: Busy but small personal injury/malpractice law firm in New City seeks recent law school graduate or newly admitted associate for FT/PT position. Call Cindy @ 845-708-5900

Experienced Administrative/Legal Assistant Rockland County Commercial Litigation Firm seeks part-time admin/legal assistant. Please email resume and include hours of availability and salary requirement to: lightupthecastle@yahoo.com

Legal Secretary/Paralegal: New City Law Office specializing in Family and Matrimonial Law. Experience required. Ft/Pt position. Fax resume to (845) 634-2625

Legal Secretary: Active Rockland County personal injury, medical malpractice firm seeking FT experienced legal secretary. Salary commensurate with experience. Benefits available. Send cover letter, resume and minimum salary requirements to bc@bandbnylaw.com

Legal Secretary Rockland County firm seeks legal secretary w/ minimum 5yrs experience. Must have excellent computer skills, including WordPerfect XII. Matrimonial a must. Personal Injury a plus. Phone skills a must. Excellent benefits and competitive salary. E-mail resume to DIG54@aol.com.