

Gerry Award Recipient



Honorable Judith H. Wizmur, U.S.B.J. (ret.), received the 2014 Judge John F. Gerry Award at a presentation cocktail party in her honor at Tavistock. Pictured with Judge Wizmur are Gerry Award Committee Chairman **Hon. John B. Mariano, J.S.C. (ret.)**, and **Hon. Jerome B. Simandle**, Chief Judge, U.S. District Court for the District of New Jersey.

Scholarship Recipient



Jacquelyn A. Suarez, Rutgers School of Law – Camden '15, is the 2014 recipient of the Judge John F. Gerry Memorial Scholarship presented at the Gerry Award Cocktail Party. The scholarship was presented by Bar Foundation President **Brenda Lee Eutsler** and Gerry Award Committee Chairman **Hon. John B. Mariano, J.S.C. (ret.)**.

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*Season's Greeting to
You & Yours!*

The Editorial Staff of *The Barrister* joins with the Officers and Trustees of the Association, Foundation and the Headquarters Team in wishing you and yours a happy, healthy, safe holiday season and a bright and prosperous New Year and 2015.

Happy Holidays!

**DECK THE HALLS...
HAVE A BALL!**

Monday, December 15th

Join colleagues and friends at *Colleen's at The Savoy* for the all new and exciting Association Holiday Party for all ages!

Fabulous Food, Music, Special Appearance by Big Daddy Graham and more await!

Members Only

(Members and significant others)

Experience the new Holiday Party!

THE DOCKET

Thursday, December 4th

*Ethics – Avoiding Trouble:
Dispatches From the Front*
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Saturday, December 6th

Children's Holiday Breakfast & Party
9 am – Noon

The Coastline Bar & Grill Restaurant
1240 Brace Road, Cherry Hill

Monday, December 15th

Holiday Cocktail Party (Members Only)
6 – 9 pm

The Savoy
1444 Route 73 North, Pennsauken

Friday, December 22nd

Adopt-A-Family Donation Drop Off
8:30 – 10:30 am

St. Joseph's Pro Cathedral Church
2907 Federal Street, Camden

Tentative Agenda for December 15, Trustees Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4:30 pm, at The Savoy in Pennsauken immediately preceding the Holiday Cocktail Party. All meetings are open to the membership. Anyone interested in attending should notify and confirm their attendance by calling Bar Headquarters at 856.482.0620.

- I. Call to Order
- II. Minutes from Previous Meeting
- III. Treasurer's Report
- IV. President's Report
- V. Membership Committee Report
- VI. Executive Director's Report
- VII. Young Lawyer Committee Report
- VIII. Standing Committee Reports
- IX. Foundation Update
- X. NJSBA Update
- XI. New Business (if any)
- XII. Old Business
- XIII. Adjourn

Adopt-A-Family For the Holidays

'Tis the season of sharing

Share your good fortune and make the holidays special for an underprivileged family in the City of Camden by "adopting" a deserving family at this special time of year. The Public Benefits committee is asking for your support of this year's Adopt-A-Family program. Our goal is to bring the joy of the season to 100 families and with your help we can do it!

Adopting a family is easy! You can choose to provide food and gifts for a small, medium or large family. Although you will not meet the family in person, you will be provided with the ages of the children, their clothing sizes, and in some cases, their Christmas "wish list." All you have to do is shop, pack, and deliver your donations on Friday, December 19th to St. Joseph's Pro-Cathedral Church in Camden.

In addition to gifts, we are also asking that you include enough food for Christmas dinner. The amount you spend is up to you, and everything is appreciated.



Make YOUR
association
work for
you!
Get Involved
in a
Committee
in
2015!

THE BARRISTER

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Law Office of Matthew V. Portella, LLC

2012

Pennsylvania

Collingswood, NJ

HIGH SCHOOL: Egg Harbor Township High School – Egg Harbor Township, NJ

COLLEGE: Rutgers College, Rutgers University – New Brunswick

LAW SCHOOL: Rutgers School of Law – Camden

WHAT LED YOU TO A LEGAL CAREER: I took the GRE with the plan to pursue a Ph. D. The Dean of Admissions at Rutgers Law – Camden, Camille Andrews, saw my score and asked me if I was interested in law school. I'm so glad that she did.

BEST PERSONAL/PROFESSIONAL ATTRIBUTE: Fearlessness and thoroughness. I don't believe in doing half the job and hoping someone else will finish it.

GREATEST FAULT: Being impatient

WHAT I DO TO RELAX: Read, take long walks around Cooper River, get a manicure/pedicure, and listen to the Iron & Wine or Chopin Pandora stations

HOBBIES: Painting, cooking, baking, and writing music

FAVORITE RESTAURANT: The Knife & Fork – Atlantic City, NJ

FAVORITE TELEVISION SHOW: Orange is the New Black

FAVORITE MOVIE: Tie between "American Beauty" and "What About Bob?"

FAVORITE AUTHOR/BOOK: "Atonement" – Ian McEwan

FAVORITE VACATION PLACES: South Beach, Miami and the Outer Banks, NC

FAVORITE WEBSITE: www.mvplawoffice.com

FAVORITE MUSEUM: The Mütter Museum in Philadelphia

FAVORITE WEEKEND GETAWAY: The Jersey shore, of course, or Lexington, NY – in the Catskill Mountains

ENJOY MOST ABOUT PRACTICING LAW: Earning my clients' confidence and easing their stress

MOST ADMIRER PERSON AND WHY: My mother. She has taught me that kindness is the ultimate form of strength, especially when it's difficult to be kind.

WHEN AND WHERE HAPPIEST? Having dinner and sharing a bottle (or two) of wine at a nice BYOB with friends

CHERISHED MEMORIES: Spending time singing, goofing around, and having lunch with my dear friend Aaron Bradley who passed away from kidney failure in 2012

GREATEST FEAR: Working towards a goal that can't be attained due to unforeseen and uncontrollable circumstances

ALTERNATE CAREER CHOICE: Dermatologist or professor of philosophy

GREATEST LESSON LEARNED FROM PRACTICE OF LAW: You must be flexible and enjoy the challenge of adapting to meet the demands of ever-changing situations—in law and in life. Getting too comfortable and complacent is a recipe for personal and professional disaster.

PERSON YOU'D MOST LIKE TO DINE WITH: Ruth Bader Ginsburg

PET PEEVE(S): This is probably a tie between people who have a sense of entitlement and people who don't take pride in what they do.

LIFE'S HIGHLIGHTS: Watching my three-year-old nephew grow up and all of the concerts and music performances I've been a part of.

GREATEST ACCOMPLISHMENT: Passing the bar exam

#1 PROFESSIONAL GOAL: To earn the reputation among my peers, colleagues, and clients for being professional, respectful, smart, and effective in my legal practice.

#1 PERSONAL GOAL: To find the time and motivation to get back into running 20 miles a week.

LIFE EXPERIENCE(S) WITH GREATEST IMPACT: Volunteering to sing for individuals in hospice, and seeing how grateful their families are to have some peace brought to their loved ones in their final days

ADVICE TO YOUNG LAYWER: You must be at your best and maintain confidentiality at all times. Always assume you're being watched with a critical eye by someone who would love to see you let your guard down. And remember—you never know who is dining in the booth behind you or listening in on your conversation at a bar.

HOPE TO BE DOING IN 10 YEARS: Running a successful criminal defense practice and possibly on my way to becoming a Superior Court judge

FAVORITE QUOTATION: "Don't raise your voice; improve your argument."



The "New" Jersey Estate Tax Statute After the Estate of Lillian Garis Booth was the topic of the Probate & Trust Committee CLE Luncheon. Committee Co-chairs **Glenn A. Henkel**, Kulzer & DiPadova, and **Anthony R. LaRatta**, Archer & Greiner, with program presenter **Angela Titus McEwan**, Archer & Greiner.



Protecting Your Assets From Creditors: Are You Bullet-Proof? Part 2

By Thomas D. Begley, Jr., CELA

This article is a continuation of an article appearing in last month's issue of *The Barrister* concerning protection of assets from creditors. Many lawyers and other professionals and owners of businesses are subject to suit by creditors, often because of the nature of the business activities in which they engage. This series of articles is designed to discuss various steps that can be taken to protect assets from claims of these creditors. Under the Fraudulent Transfer Act, it is critical that steps be taken well in advance of any incident that may lead to a claim or to the filing of a claim itself. Last month's article discussed insurance, titling of assets, retirement plans, and assets used in a profession or business. This article will discuss Domestic Asset Protection Trusts (DAPTs) and reasons not to use Off-Shore Trusts.

Domestic Asset Protection Trust

Fifteen states have adopted legislation authorizing DAPTs. These include the following: Alaska, Delaware, Hawaii, Mississippi, Missouri, Nevada, New Hampshire, Ohio, Oklahoma, Rhode Island, South Dakota, Tennessee, Utah, Virginia and Wyoming. Statutes in each of these states vary. For purposes of this discussion, it will be assumed that the DAPT is established under the laws of Delaware.

The DAPT must be:¹

- **Irrevocable.** The trust must be irrevocable.
- **Spendthrift Clause.** The trust must contain a spendthrift clause.
- **Situs.** The situs of the trust must be Delaware for purposes of determining the trust's validity, construction and administration.
- **Trustee.** The trust must appoint at least one Delaware trustee.
- **Custody.** The assets must be custodied by the Delaware trustee in Delaware.
- **Records.** The Delaware trustee must maintain records for the trust.
- **Fiduciary Income Tax Returns.** The Delaware trustee must prepare or arrange for the preparation of fiduciary income tax returns.
- **Trust Administration.** The Delaware trustee must materially participate in the administration of the trust.²
- **Resident Trustee.** The trustee must either be an individual who resides in Delaware or a corporation that is authorized to conduct trust business in Delaware and is regulated by the Delaware banking commissioner or a federal agency.³
- **Claims.** Any action to enforce a claim against a Delaware DAPT must be brought in the Delaware Court of Chancery. The Act also bars original actions and actions to enforce judgments, including judgments entered elsewhere.⁴

The grantor of a Delaware trust may retain the power to:⁵

- Consent to or direct investment changes;
- Veto distributions; and
- Replace trustees or advisors.

The grantor of a Delaware DAPT may have the following:

- **Income and Principal.** The ability to receive income and principal pursuant to a broad discretion or a standard determined by the Delaware trustees.
- **Current Income.** The right to receive current income distributions.
- **Power of Appointment.** A Special Limited Testamentary Power of Appointment.
- **Payments on Death.** The ability to provide for the payment of debts, expenses, and taxes on death.

The grantor of the Delaware DAPT may not serve as Trustee.⁶ While individuals other than the grantor may serve as co-trustee even if they are not Delaware residents, the downside is that this may increase the ability of creditors to serve process in other states, and the possibility that a court may find that Delaware law does not control.

There are certain super creditors established under federal law, which trump state law. Super creditors include, but are not limited to:

- The Internal Revenue Service (IRS)
- The Securities and Exchange Commission (SEC)
- The Federal Trade Commission (FTC)
- Children seeking child support
- Alimony/Equitable Distribution. Only a spouse married to the grantor before the trust was created may invoke this exception.

If a Delaware DAPT is established as an irrevocable non-grantor trust without a Delaware beneficiary, the income accumulated and capital gains incurred for the non-resident will not be subject to Delaware income tax.⁷

With respect to situs, the Delaware Supreme Court declared in 1947 that, "In determining the situs of a trust for the purpose of deciding what law is applicable to determine its validity, the most important facts to be considered are the intention of the creator of the trust, the domicile of the trustee, and the place in which the trust is administered."⁸ In New Jersey, which has adopted the Federal Grantor-Trust Rules, the tax can be avoided by having the grantor agree to limit distributions to himself subject to approval of an adverse party. To avoid this income or capital gains tax, a Pennsylvania resident must use a type of Delaware DAPT known as a Delaware Incomplete Non-Grantor Trust (DING Trust). This is because Pennsylvania has not adopted the Federal Grantor-Trust Rules.

(Continued on Page 8)



Claiming Deductions When Partners Pay Partnership Business Expenses

By Martin H. Abo, ABV/CVA/CFF/CFF

It isn't unusual for attorney partners to incur expenses related to the partnership's business, especially in service partnerships like law firms. Partners may incur entertainment expenses in developing client relationships, auto expenses to get to and from client meetings, expenses for professional publications and continuing education, and home office expenses.

As long as the expenses are of the type the lawyer/partner is expected to pay without reimbursement under the partnership agreement or firm policy (written or unwritten), the partner can deduct the expenses on Schedule E. Conversely, a partner cannot deduct expenses if the partnership would have honored a request for reimbursement.

Per the Schedule E instructions (at least the 2013 version we've seen), unreimbursed partnership expenses paid by an individual partner should be reported on Schedule E, Part II, Line 28 in column (h). We tax preparers use a separate line for unreimbursed partnership expenses and enter "UPE" in column (a) of that line. A partner's unreimbursed business expenses should also be deducted in calculating self-employment tax liability on Schedule SE.

Example: Ima Wildcat is a partner in a Haddonfield law firm. Under the firm's partnership agreement, partners are expected to bear the costs of soliciting potential new clients. In attempting to attract new clients during the current year, Ima spends \$3,500 of her own money on meal and entertainment expenses. She receives no

reimbursements from the firm. Abo and Company, Ima's tax preparer, reports a deductible expense of \$1,750 (50% of \$3,500) on her 2014 Schedule E, Line 28. She will also deduct \$1,750 in calculating her net self-employment income on Schedule SE.

So far, so good, but here's the rub. A partner cannot deduct expenses if they would have been reimbursed by the firm. In other words, no deduction is allowed for "voluntary" out-of-pocket expenses. The best way to eliminate any doubt about the proper tax treatment of unreimbursed partnership expenses is to have a written firm policy that clearly states what will and will not be reimbursed. That way, the firm's partners can deduct their unreimbursed firm-related business expenses without any static from the IRS.

Recent Court Decision

In a rather recent decision we read, the Fifth Circuit Court of Appeals agreed with the Tax Court that the IRS had properly disallowed a law firm partner's claimed deductions for various firm-related business expenses. Under the partnership agreement, partners' expenses for business meals, travel, client entertainment, local transportation, and continuing education were reimbursed subject to the approval of the managing partner. Professional organization and bar membership fees were routinely reimbursed by the firm. Therefore, the taxpayer could not deduct these expenses on

(Continued on Page 8)

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We are pleased to announce that Martin H. Abo, CPA/ABV/CVA/CFF and Joseph P. Cipolla, Jr., CPA/ABV/CFF/PFS/CFE are Co-Managing Members of **Abo Cipolla Financial Forensics, LLC**. This services division is an affiliate to our individual core accounting firms, exclusively providing expert witness testimony on financial matters, and other litigation support services as well as business valuations.

Through the years our clients' needs often require expanded technical expertise for complex litigation. The judicial, legal and insurance communities and their clients often demand a full range of dispute resolution, valuation, and forensic services. To meet these needs, we have added Abo Cipolla Financial Forensics to our existing but separate practices.

Marty has always honestly stated, "he knows what he doesn't know!" He has also confidently affirmed, "he knows who knows what he doesn't know!"

It is for this reason that logic demanded an alliance with a strong associate. Cipolla & Co., LLC, successful in their own right, shares Abo and Company's commitment to high ethical standards. Together we form a much larger organization with increased depth, additional skilled staff, and an extremely expanded range of expertise that complements both firms.

Abo and Company and Cipolla & Co. have shared support relationships for many years. The combination of our experience and our professional service teams makes a formidable ally in any legal scenario. Frankly, we at Abo and Company already knew what the survey of lawyers polled by the *New Jersey Law Journal* revealed in awarding Cipolla & Co. Best Economic Damages Firm, Best Matrimonial Financial Expert and Best Forensic Accounting Firm.

The **Best** just got better!

Should you wish to simply confer on an issue, we welcome the conversation. Go to www.aboandcompany.com to review the curriculum vitae of the principals of Abo Cipolla Financial Forensics as well as a general profile of the valuation and litigation support aspects of our existing practices. We are here to assist our judiciary and legal colleagues in any accounting, tax, valuation, investigative or litigation support project where our team may be of benefit.

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NJSBA UPDATE

State Bar Issues Highlights

By Linda W. Eynon

The New Jersey State Bar Association has been busy on a number of issues that affect attorneys and judges in the state. Below are a few important highlights.

As I'm sure most of you are aware, the issue of the mandated retirement age for judges is front and center with the legislature. At the recent Board meeting, the trustees reaffirmed the association's position that the current constitutionally mandated retirement age for judges is too young. The bar association believes that the current requirement of age 70 restricts many competent judges from remaining on the bench, though understands that there are other factors that need to be considered when determining a new retirement age. Of course the association continues its work in the areas of judicial independence and vacancies.

During the September Board meeting, the officers and trustees had the pleasure of hearing from Chief Justice Stuart Rabner and Judge Glenn A. Grant, acting administrative

director of the Administrative Office of the Courts, about efforts to implement electronic filing, as well as other issues of mutual concern. Camden County's very own Jennifer Perez, Chief of the Automated Trial Court Services, is actively involved in the development of this system, and was on hand to demonstrate the new electronic filing system currently being rolled out in the criminal division. It is a great system and Jennifer, along with her team, are to be commended on their hard work in putting this together (no easy task). Eventually the system will incorporate family and civil.

The association has agreed to be an *amicus* party in an ongoing case involving grandparents' rights. In the case, *Major v. Maguire*, certification granted by the New Jersey Supreme Court, the association will ask the Court to clarify the procedures that should be used to determine when grandparents should be granted visitation and whether they should be required to show that a child would be harmed if visits were prohibited.

The NJSBA is embarking on a new venture in the area of leadership. After careful study, the association trustees have elected to support the creation of a leadership academy, which aims to identify, nurture and inspire candidates interested in leadership in the profession and legal community. The program will also seek to foster diversity and inclusion in the state bar association's leadership, as well as raise the awareness of concerns facing the profession through the study of ethical, professional and public service issues.

The board supported a resolution that seeks to further the objectives of the Human Rights Campaign Foundation's Corporate Equality Index, which encourages businesses to offer protections and benefits for lesbian, gay, bisexual and transgender employees and their families. Law firms in New Jersey are encouraged to achieve inclusive equal employment opportunity policies and practices.



Derek A. DeCosmo, Zucker, Steinberg & Wixted, was the moderator and a presenter at the **Avoiding "Ineffective Counsel" Claims** CLE seminar at Tavistock. Presenters also included **Anne T. Picker**, Office of the Public Defender, Camden County and **Saul J. Steinberg**, Zucker, Steinberg & Wixted.

Want More Referrals?

Have a client with a legal situation out of your practice area? To whom should you refer him or her?

Find an attorney fast with the CCBA's **Member-to-Member Referral Service** on the Association's website. Not only will you be able to find colleagues in the practice areas your clients need, you can sign up to receive referrals in up to three practice areas.

It's easy, it's quick and it's for CCBA members only.

Logon to www.camdencountybar.org, login to the member area, click on "member referral service" in the members drop down and you're on your way!

This referral service is a member benefit to help you grow your practice through referrals and a great way to support your fellow CCBA members.

South Jersey Legal Services

By Michelle T. Nuciglio

South Jersey Legal Services, Inc. (SJLS) is proud to congratulate **David C. Epler, Esquire** and **Edward L. Paul, Esquire** who were recipients of the annual Legal Services of New Jersey Equal Justice Awards at the Equal Justice Awards Reception on October 15, 2014. Mr. Epler has been a staunch supporter of SJLS since the 1980s. Since 2011 alone, Mr. Epler has accepted 22 divorce cases for *pro bono* representation. Mr. Epler handles the cases very efficiently and, when difficulties arise, he always finds solutions to the problems rather than sending the cases back. Mr. Epler is especially valuable to SJLS because whenever he finishes a case and sends the Final Judgment of Divorce, he always asks that another case be sent. Mr. Epler believes that even solo practitioners should always have at least one legal services, *pro bono* case open at a time. Mr. Epler is a solo practitioner with an office in Gibbsboro. He has over 23 years experience in family law matters. He is qualified as a court-appointed mediator and is a member of the Association for Conflict Resolution.

Mr. Paul has also volunteered with SJLS for years. Since 2011 alone, Mr. Paul has accepted 15 bankruptcy cases for *pro bono* representation through The Pro Bono Bankruptcy Project, the joint project among SJLS, the local bankruptcy bench/bar and Rutgers School of Law – Camden. Mr. Paul was an integral part of the steering committee for The Pro Bono Bankruptcy Project for many years. He has been an active part of this Project since its inception. Mr. Paul is most patient with all clients, some of whom have proven to be very challenging. He is very accommodating and gives the clients every opportunity to succeed in the process. Mr. Paul has been a consistent

force with this Project, has participated in the yearly training of law students and is an excellent mentor to law students who are also assigned to the cases. Mr. Paul currently practices with the law office of Paul & Katz, P.C. located in Voorhees. He practices bankruptcy law, commercial litigation, corporate law and real estate law.



Mr. Epler (above) and **Mr. Paul** (left) are pictured receiving their awards with **The Honorable Justice Deborah Poritz**.

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Claiming Deductions When Partners Pay Partnership Business Expenses

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his personal return. The Fifth Circuit also agreed with the IRS that certain expenses the taxpayer chose to incur, such as for advertising and a home office, were not deductible because they were not required by the partnership and were not clearly related to the partnership's business. Finally, the Fifth Circuit agreed with the IRS that the taxpayer had failed to substantiate amounts, dates, and business purpose for claimed business-related auto expenses. In other words, this case was a total loser for the taxpayer.

Our Take Away

When partnership business expenses will be reimbursed according to the partnership agreement or standard operating procedures, partners should turn them in because they are not entitled to any deductions for paying otherwise-reimbursable expenses out of their own pockets. On the partnership side of the deal, we recommend installing a written firm policy that clearly states what will and will not be reimbursed and whether partners are expected to maintain offices in their homes. That way, partners know what to expect, and needless IRS controversies are avoided.

Martin H. Abo, CPA/ABV/CVA/CFE is a principle of Abo and Company, LLC and its affiliate, Abo Cipolla Financial Forensics, LLC, Certified Public Accountants – Litigation and Forensic Accountants. The firm is a Partner in Progress of the Camden County Bar Association. With offices in Mount Laurel, NJ, Morrisville, PA and Franklin Lakes, NJ. Marty can be reached at marty@aboandcompany.com or by calling 856-222-4723.

Protecting Your Assets from Creditors: Are You Bullet-Proof?

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OFF-SHORE TRUSTS

While arguments can be made that off-shore trusts provide advantages unavailable under a DAPT, there are also risks attendant in an off-shore trust. When establishing an off-shore trust, assets must be moved to that jurisdiction, such as the Cook Islands or the Cayman Islands, to insulate them from creditors. This is expensive and involves many logistical hurdles. Law of the foreign jurisdiction controls, which gives the advantage that the Full Faith and Credit Clause of the United States does not apply. Laws of those jurisdictions are specifically designed so that a creditor must file suit in the foreign jurisdiction under those laws and laws in these jurisdictions make it very difficult for a creditor to obtain a judgment. Trustee powers are very broad, which makes it difficult for a creditor to collect from trust assets. The problem is that trustees are often non-compliant, and there are instances where grantors of these trusts have been incarcerated for failure of the foreign trustee to comply with orders of U.S. courts.

¹ Del. Code Ann. tit. 12, §§3570(11)(a), (b) & (c).

² Del. Code Ann. tit. 12, §3570 (8)(b).

³ Del. Code Ann. tit. 12, §3570(8)(a).

⁴ Del. Code Ann. tit. 12, §3572(a).

⁵ Del. Code Ann. tit. 12, §3570(8)(d); Del. Code Ann. tit. 12, §3570(11)(b).

⁶ Del. Code Ann. tit. 12, §§3570(8)(c), 3571.

⁷ Del. Code Ann. tit. 30, §§1636, 1636(b).

⁸ *Louis v. Hanson*, 36 Del. Ch. 235, 128A.2d 819, *aff'd* 357 U.S. 235.

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Another Deserving Recipient!

It was a festive evening at Tavistock as hundreds of colleagues, friends and family members from around the state gathered to congratulate and celebrate Judge Judith H. Wizmur as she received the 2014 Judge John F. Gerry Award for her years of service to the legal community in New Jersey.



Joe McCormick, Judge Wizmur, Judge Altenberg, Len Wizmur



Jim Greenberg, Judge King, Judge Rodriguez, Judge Lario



Sharon & Stanley King



Judge Simandle, Judge Wizmur, Vince Gentile, Judge Hughes



Rich Hluchan & Lou Moffa



Andy Kushner & John Kearney



Gerry Committee member Judge Thompson & Gerry Committee Chair Judge Mariano



Jane McDonald & Donna Wenzel



Kim Muecherson & Samantha Gross



Jack O'Brien, Jim Hamilton, Keith Costa, Judge Rodriguez, Bill Tobolsky



Kerri Chewning, Maureen Coghlan, Judge Wizmur



Judge Reilly & Ed Fanning



Harold Cohen, Charlotte Gaal, Judge Gambardella



Stella Tsai & John Kahn

WINE & FOOD



By Jim Hamilton

Before we turn the page on another year, many of us will make time for celebration. Whether the motivation is secular, religious or business, the days leading up to the new year's dawn can be a blur of activity. December can be a time of shopping, shipping, slipping and sipping, and given the nature of this column, we will focus on the last activity, and the popping that may precede it.

Few sounds portray festivity better than the sound produced when a bottle of bubbly is opened. While it may be bad form to remove the cork from a bottle of sparkling wine abruptly enough to cause a pop heard 'round the room, it certainly does command attention. However, without a quality wine to pour, the exercise becomes one of sound over substance. Not to worry—there are many sparkling wines available at a broad range of prices that are worth buying.

When many people think of sparkling wine, they have in mind Champagne, i.e. sparkling wine from the Champagne region of France. Certainly, Champagne is the reference point against which most other sparkling wines are measured. Indeed, when bubbly from outside the Champagne region is made employing the method used to make Champagne, the producer often will promote its wine as created using the "méthode champenoise." While for many reasons Champagne can be expensive, most bottles cost far less than the well-known luxury entries such as Dom Perignon or Cristal. Moreover, there are so many worthwhile sparkling wines available from regions other than Champagne that price really should not be a deterrent. Since December is a prime time for buying bubbly, let us talk about some options you may want to consider.

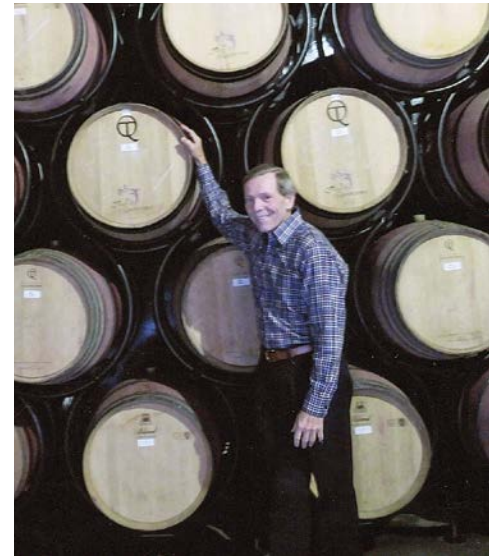
As you know from their market penetration (and, I hope, from reading this column), two countries to which we can look for inexpensive but well-made sparkling wines are Spain for its Cava and Italy and its Prosecco. Cava is generally used to identify Spanish bubbly, but unlike Champagne, which is a single wine district involving contiguous villages with their vineyards, there are many Cava districts scattered about Spain. Most of the quality producers are in the region in northeast Spain near Barcelona. Unlike Champagne

or, for that matter, California, the primary grapes of Cava are not those familiar to most consumers, e.g. Chardonnay and Pinot Noir. Rather, there are three indigenous grapes typically used, often together, to make Cava – Xarel-lo, Macabeo and Parellada (although increasingly Chardonnay is being included in the blend).

A Cava producer whose wines continue to impress is Raventós i Blanc. I recently tasted six of their wines, and want to highlight a few for your consideration. The **NV Raventós i Blanc La Vida al Camp Cava Brut** is a distinctive wine that offers nutty, citric flavors with firmly embedded spices in a compact, lean body that nevertheless offers nice grip and length. The "basic" Raventós Cava represents good value as well. **2012 Raventós i Blanc Brut L'Hereu** manages to be both lush and crisp at the same time, with nutty apple fruit delivered broadly across the palate. Finally, a somewhat pricier offering is the **2010 Raventós i Blanc de la Finca**. This was the first Cava Raventós made, and it continues to merit searching out. The grapes used to make this wine include the Cava "big three" along with Champagne's "big two"—Chardonnay and Pinot Noir, and the wine undergoes extended aging before release. The result is a bold wine that exhibits crisp apple fruit, white floral notes, a touch of minerality and a long finish.

Another Cava deserving consideration is **2012 Bodegas Naveran Brut Nature**. This bubbly offers good complexity for the price, with expressively nuanced touches of game, anise and allspice presented in an elegantly fashioned frame of medium length. As I have mentioned in past columns, other Cava producers to consider are Kila (from Vins El Cep), Juvé y Camps, Rigol, Llopart and Marques de Gelida.

If we turn to Italy for our bubbly, two prime areas to look are the Veneto and Lombardy. The former is the region in which Prosecco is made and, once again, a wise choice for value-priced quality wine is **NV Bortolotti Prosecco Brut**. If you like your sparkling wine crammed with bubbles, this a really nice mousse-driven wine. The fruit leans toward barely ripe cantaloupe, with a touch of anise and a steely presence that drives the



medium body to a clean finish. Other reliable Prosecco producers one can find locally are the nicely packaged (i.e. nice bottle and label) Loredan Gasparini and Anime, as well as Zardetto and Bisol.

If you don't mind paying a bit more for Italian sparkling wine, Italy's Franciacorta region in Lombardy offers wines with qualities that many compare to Champagne. While these wines are harder to find in our market, there are a few that you may want to seek out. As I have mentioned previously, **Bellavista** is one of the best known (relatively speaking) Franciacorta sparkling wines, and deserves the reputation it has earned. Another producer whose wines you may be able to find is Ronco Calino. I recently tasted three of their wines, and enjoyed them all. The one that most impressed me was the **NV Ronco Calino Brut Satèn**. "Satèn" means the wine is made from white grapes only (typically Chardonnay and/or Pinot Blanc), and at a reduced amount of pressure. If you like your bubbly to be on the richer, creamier side of the spectrum, this would fit the bill. It has a desired trio of elegance, penetration and grip which, given the satin-like texture of the fruit, provides a nice mouthful of wine.

If Champagne pricing is a bit too dear but you want to drink French bubbly, there are a number of other regions in that country to which you can turn. An overview I provided last year hopefully is worth repeating. France's Loire Valley is a source of some very nice sparkling wines, many from the Vouvray region made from the Chenin Blanc grape. Among producers to consider are Baumard, Huet, Foureau and Pinon.

Another fertile French wine field you might mine is Alsace. Crémant d'Alsace wines typically are priced similarly to the sparkling wines of top Loire Valley producers. I recently enjoyed **NV Domaine Mittnacht**

(Continued on Page 15)



PRESIDENT'S PERSPECTIVE

Change or Die – Holiday Party Style

By Casey Price

The Set Up

I have a great idea. Let's kill off the CCBA Holiday Party. While there remain a few die hard attendees, for the most part the membership has decided they no longer want a holiday party. Every year the attendance declines. Who are we having this party for anyway?

It would be very easy to give up—to end the Holiday Party and chalk it up to changing times. We've done it before. The picnic is gone. Too many busy people too little attendance. The holiday season is crazy. It's one thing after another. Office parties, client parties, personal parties, shopping, family activities—who has time to come out on a Monday night (December 15) to spend an hour or two with friends and colleagues.

So we could have killed it and been done. On the other hand, we could have decided to go through the motions and repeat the same old formula. Maybe this year more people would come. Maybe this is the year it would feel like old times again. Albert Einstein said insanity is doing something over and over again and expecting a different result. We don't want to fall down that rabbit hole. If we are going to continue the party then it is time for a change. The Holiday Party must offer members more than the opportunity to make an appearance and stand around with a drink in their hand going through the motions yet again.

Forget what you know about the Holiday Party. This year we are doing something very different. What's that you say? Read on...

The Changes

We changed the location. This year the party is being held at The Savoy in Pennsauken. This is a great location for all of our members—those who work in Camden County and the surrounding counties. It is also a great location for those members who work in the City of Camden. This location offers us a lot of space to spread out and have different entertainment for different tastes—more on that below.

We changed the caterer. The party is being catered by Colleen's at the Savoy. Did you attend the Meet the Judges & Law Clerks Reception? Did you enjoy the food? If you did, you know they put out a first class, top notch spread. The bar received a lot of feedback about the fantastic food selections at Colleen's. If you didn't attend Meet the Judges you have to experience the food for yourself.

We have big time entertainment. Big Daddy Graham will be performing. If you grew up listening to the WMMR Morning Zoo or if you have listened to 610 WIP during the past decade you know who Big Daddy Graham is. For those who don't, he is a comedian who was born and raised in

Philadelphia. He is going to be performing a set of stand-up comedy and then will be mixing and mingling with the members. People rave about his act. You won't want to miss it.

There will be other entertainment including a DJ for dancing or just listening. The Savoy is big enough that we can have different things happening in different rooms. If you don't want to watch Big Daddy's act or dance, then you can find your way into a quiet room with soft music and mingling. This is the more traditional entertainment that we have had at past Holiday Parties. If that is what you like—and many people do—we've got you covered.

The Challenge

You may be done with the CCBA Holiday Party. You may have decided it's the same old same old year after year. Well this year you would be wrong. This year is different and spending a few hours at the CCBA Holiday Party might be some of the most fun you have this holiday season. Last year we had approximately 125 people attend the party. This year we are aiming for at least 300. Raise your hand and be counted. Help us breathe life into an event that has a long and storied history. Let's not allow what has been the centerpiece of the bar calendar whither on the vine. I am going to the party and so is my father. That's two. We only have 298 more to go. We can do it and have a lot of fun too.

Until I see you at the CCBA Holiday Party I wish you all the best.
— Casey



The Mechanics of Campaign & Election Law was the topic of a recent CLE program held at Tavistock. Seminar presenters included **William M. Tambussi, Esq.**, Brown & Connery LLP; **Amy Davis, Esq.**, ELEC Compliance Director, Trenton; Rachael B. Brekke, Esq., CCBA Trustee and Candidate for Voorhees Committee 2014; Presenter/moderator **Richard T. Wells, Esq.**, Florio, Perrucci, Steinhardt & Fader LLC.

YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

God Rest Ye Merry Barristers! Making the Most of the Season for Service

By Matt Rooney

We hear so much about the importance of “service” in modern America that it’s almost becoming...robotic?

It’s something you do because everyone else at your college, grad school or law office is doing it even if zero actual drops of blood, sweat or tears went into the exercise. The term itself has also begun to take on radically different (or shallow) meanings for different people. For some, service is something you do to advance a pet cause; others view service as a predominately social activity or, even less flatteringly, as a necessary part of resume building. And for more still, provided the “fun run” allotted a portion of the registration revenue to a good cause, that’s service enough even though the participant ran 5 miles without ever coming within 10 miles of contact with the folks the money is supposed to help.

‘Tis the season for a fresh perspective on service!

I think Pope Francis, a religious leader who has garnered near-universal renown for his humble, personal and controversially-honest style, really hit the nail on its head during a September 2014 homily addressing the intersection of faith and politics: “Every man, every woman who has to take up the service of government, must ask themselves two questions: ‘Do I love my people in order to serve them better? Am I humble and do I listen to everybody, to diverse opinions in order to choose the best path?’ If you don’t ask those questions, your governance will not be good.”

He could’ve just as easily been talking about lawyers.

Francis’s approach is instructive for each and every one of us regardless of your personal religious beliefs. The root word of “service” is obviously *service*, not “lip” service. It’s all about getting your hands dirty and adding value to the community by laboring, listening, learning and, in many cases, humbling yourself. All the better when it’s fun! You should derive satisfaction from helping bring about a positive change in someone else’s life. But the “fun” is supposed to be a means to an end and not the other way around. Lasting change only comes about through persistent hard work.

I’m proud to say that our Camden County Young Lawyer Committee members know all of that instinctively and they live it both inside and outside of the courtroom. We already told you about the hugely successful September 2014 Lobster Bake for LARC School. In October, our active Young Lawyer Charity Committee continued a cherished annual tradition: hosting a spookily-fun family Halloween party for the residents of Camden’s Anna Sample House. For those of you who aren’t familiar with this incredible Volunteers of America project, Anna Sample’s dedicated staff works with homeless women and their families, providing them with a safe place to develop self-sufficiency and acquire the skills and strength required to reenter society as productive members. Sponsored programs include occupational skills workshops, substance abuse awareness, and even parenting and life skills training.

What do we provide? Pizza, cupcakes, scary decorations and a fantastic magician with his very own special assistant: a magic

rabbit. As you can imagine, the kids absolutely love the pizza (and the bunny), laughing and cheering non-stop throughout the magic show! It’s a much-needed break from reality during a tough period in their young lives. Of no less importance, however, is the fact that their parents are reminded how the rest of us haven’t forgotten about them. We care. Moreover we want them to succeed. And we’re willing to fight for them for as long as they’re willing to fight for themselves.

It’s the same dedication our members provide to their legal clients day-in and day-out, Monday through Friday, all-year.

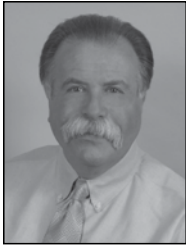
Feeling like you missed out? Good! But no worries. There are plenty of opportunities ahead to assist the Camden County Bar Association and Young Lawyer Committee this holiday season including the upcoming Children’s Christmas Party and Adopt-A-Family drive hosted by our wonderful Camden County Bar Foundation. And when the jingle bells stop ringing, save the date for our back-by-popular-demand 2nd Annual Chili Cook-off on February 7th. More on that later...

More networking and CLE opportunities also lie ahead; for example, our fall social events at Treno Pizza Bar in Westmont (September) and Flying Fish Brewery in Somerdale (in November) were attended by a combined 100+ young lawyers! A large percentage of whom were brand new members. They’d love to meet you at the next event.

First thing’s first. Are you ready to serve the greater South Jersey community? And make the most of a unique opportunity to make your neighbors’ holiday season merry and bright? Then load up the sleigh, deck the halls and join our Camden County Bar Association’s Young Lawyer Committee! Contact me at matt@southjerseylawfirm.com, find us on Facebook (www.facebook.com/camdencountyyounglawyers), and follow us on Twitter via our handle: @CCYoungLawyers.



Members of the **Young Lawyer Committee** held their annual Halloween Party for children at the Anna Sample House in Camden. In addition to great pizza and other goodies, the children enjoyed a magic show, and a day of fun to get them into the holiday spirit.



SPINNING MY WHEELS

By Andrew Kushner

Most of us have our daily routine when we get to the office. It may consist of reviewing the prior evening's emails from CLE providers in Kansas or perhaps just lingering over a cup of coffee at your desk while you review your daily calendar. It seriously has me questioning what I did with my early mornings before the internet. I find that if I arrive at my usual time, before most businesses are open, I take a look at the overnight emails (since I do not use my phone and, rarely, my home computer for this task) and I have fallen into the non-productive habit of checking various automotive sites that may suddenly disclose the newest bargain of the day, week, month or year.

Of those who have read this column over the past six months and longer, you know of my affinity for Alfa Romeo, that storied marque, now returning to our shores after a 20 year hiatus to entice us with sexy Italian cars that, this time, will have a dealership base that does not treat its customers as an annoyance. Interesting concept. Those of us diehards who have kept Alfa's presence alive during those past two decades have long ago moved onto the internet to establish, administer and participate in forums. These forums do more than serve as a vehicle for self congratulatory owners who fail to see the short comings of their cars but instead run a gamut of Alfa subjects including, most importantly, maintenance and repair issues. The Alfa Bulletin Board (ABB) is perhaps one of the most active and best attended of these forums and I make it my habit of not only "subscribing" to an otherwise free service but to visiting it daily. Of the many benefits of the ABB is the help by very dedicated members including one who is the technical consultant to the Alfa Romeo Club of America. "Alfisto Steve" is his nickname and I have gleaned that he is a retired air force or navy engineer/air craft mechanic type who devotes substantial time to answering posted questions about maintenance and repair, sometimes from dolts like me.

And so it came to pass that I had my seven month old Alfa "detailed" last week by a local shop that I use for oil changes and repairs to my children's Subaru. Picking up the car late on a Tuesday afternoon, the proprietor was very proud of his work, including the detailing of the engine bay. I motored off

onto Route 561 back toward my office with my newly cleaned car. At about 35 mph in third gear the engine suddenly "took off." I mean that the accelerator simply went to the floor without my input. I immediately placed the car in neutral but the car continued to "rev" right up the "redline" of 7000 rpm when it hit the "rev limiter" and backed down to idle, only to start the whole process again when I reached 35 mph. I could see that, if this was an automatic transmission car it could have caused some colossal damage unless the car was shifted into neutral.

I got back to the office concerned and upset since I had just picked up the car from my mechanic who returned heat to the car by replacing a \$46 part that unfortunately required 16 hours for disassembly and reassembly of the engine bay just to access the part. What had the detail shop done in their efforts that could have resulted in this crazy and dangerous response? Had one of his minions sprayed some noxious fluid? Had an errant hand or finger dislodged some mechanical or electrical piece of equipment that would take more time to diagnose and repair? My call to the proprietor was of no value. He was quite sanguine that "...maybe there is something on a wire or something that needs to be burned off..." so just drive it and see. My trip home two hours later produced the same result so I drove by fits and starts the two miles to my house allowing the car to accelerate and then when the engine accelerated, I moved the stick into neutral until the revs died down and proceeded again through the same process about five times. Clearly believing that this was a dangerous condition, I was ready to call my friends at AAA to come and flat bed the car in the morning.

One last shot. I decided to post this strange condition on the ABB and see what responses I would get. Within five minutes of posting the problem the first answer came in. Perhaps there was a cracked or loose part in the acceleration system. The poster then went on to explain how to access, repair or replace the part, not knowing that I was not

Ode to Online Forums



the kind of hands on guy who would even think of undertaking such a task. About a half hour later, a regular poster checked in with a response that it sounded like a cruise control issue to him. Did I check whether the cruise control, located on a third

stalk on the steering wheel for that purpose only, was engaged? A "light bulb" didn't just go on in my head, an entire battery of bulbs suddenly appeared and I went down to the garage to check. The slider switch engaging the cruise control was on! One of the detail guys must have rubbed the stalk in cleaning and engaged it.

Ok, I thought. Can it be that simple? I told my wife I was going to see if the suggestion worked and she insisted on coming with me, I suppose so that we could both be involved in a crash if it didn't pan out. I backed the car out, and took it out for a spin. 25, 30, 35, 40 mph and...nothing. No acceleration, no outrageous revving of the engine to the redline. Nothing. It was that simple. I came home, got online and thanked the poster with words like "brilliant" and "genius" and then received two or three other nonchalant posts from members who said, "Oh, yeah, that happens to my car all the time."

So why couldn't I figure this out by seeing the "cruise control" light on the dash? Well, this being an Italian car, there is no such light. The only way you know that the cruise control feature is engaged is by looking or feeling the stalk to see if it is in the off or on position. Why didn't the system reset itself when I turned the car off? Again, see the prior sentences. In fairness, the problem turned out to be a non-mechanical or electrical issue and, with my ever growing added knowledge about the idiosyncrasies of this car, I find myself more in tune. Forums such as these are out there for almost every make and model of car. I would caution that for every well-informed mechanical type lurking on them, there is at least one blow hard, uninformed and mechanically-challenged idiot who always has the right response. So, as I have said many times before: Your mileage may vary. **Happy motoring!**



From The Litigation Trenches

A View From The Litigation

Trenches was the subject of a recent luncheon CLE seminar presented by the Women in the Profession Committee at Flaster Greenberg. Program presenters were **Juliana Petito**, DuBois, Sheehan, Hamilton, Levin & Weissman; Moderator and Committee Co-chair **Brenda Lee Eutsler**, Asbell & Eutsler; special guest Assemblywoman **Pamela R. Lampitt**, Chair, Assembly Women & Children Committee; and **Renee C. Vidal**, Flaster Greenberg.

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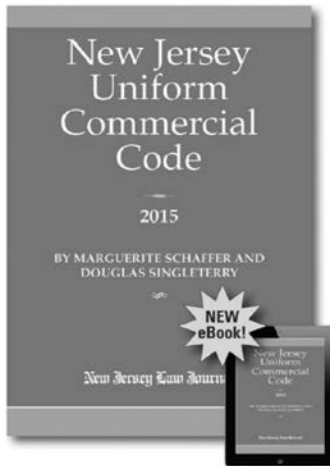
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by Marguerite Schaffer and Douglas Singleterry

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| |
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| VERDICT: No Cause (10/1/14) Case Type: Auto Negligence Judge: Louis R. Meloni, J.S.C. Plaintiff's Atty: David Rochman, Esq. Defendant's Atty: Rachel Haninczak, Esq. L2838-12 Jury |
| VERDICT: Damage Verdict: \$250,000 Against Defendant (10/2/14) Case Type: Auto Judge: Michael J. Kassel, J.S.C. Plaintiff's Atty: Thomas Gibbons, Esq. Defendant's Atty: William Hanifen, Esq. L-3255-12 Jury (7) |
| VERDICT: No Cause (10/3/14) Case Type: Assault & Battery Judge: David M. Ragonese, J.S.C. Plaintiff's Atty: Daniel Newman, Esq. Defendant's Attys: Frank Churnak, Esq. and Ashley Wilson, Esq. L-655-12 Jury |
| VERDICT: No Cause (10/8/14) Case Type: Auto Negligence Judge: David M. Ragonese, J.S.C. Plaintiff's Atty: Pina Vricella, Esq. Defendant's Atty: Robert Kaplan, Esq. L-3253-12 Jury (7) |
| VERDICT: No Cause (10/9/14) Case Type: Auto Negligence Judge: Anthony M. Pugliese, J.S.C. Plaintiff's Atty: Frank DePasquale, Esq. Defendant's Atty: Patrick Reilly, Esq. L-128-13 Jury |

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|---|
| VERDICT: No Cause (10/16/14) Case Type: Auto Negligence Judge: John A. Fratto, J.S.C. Plaintiff's Atty: Howard Z. Kanowitz, Esq. Defendant's Atty: Diane Magram, Esq. L-2801-12 Jury (8) |
| VERDICT: Liability Verdict: Judgment for Plaintiff (10/20/14) Case Type: Foreclosure - Residential Judge: Nan S. Famular, P.J.Ch. Plaintiff's Atty: Vladimir Palma, Esq. Defendant's Atty: Shawn Carr, Pro se F11364-14 Bench |
| VERDICT: Liability Verdict: 100% Against Defendant; Damage Verdict: \$393,148 Against Defendant (10/21/14) Case Type: Liability - Professional Judge: Michael J. Kassel, J.S.C. Plaintiff's Atty: Arsen Kashashian, Esq. Defendant's Attys: Iram P. Valentin, Esq. and Christopher J. Tellner, Esq. L-1568-12 Jury (8) |
| VERDICT: Damage Verdict: \$1,918,467.72 in Favor of Defendant/Counter Claimant (10/22/14) Case Type: Insurance Fraud Judge: Anthony M. Pugliese, J.S.C. Plaintiff's Attys: Edward Wardell, Esq. and Christine Orlando, Esq. Defendant's Atty: Andrew Schaffley, Esq. L-4092-10 Jury |

| |
|---|
| VERDICT: No Cause (10/23/14) Case Type: Personal Injury Judge: John A. Fratto, J.S.C. Plaintiff's Atty: Robert A. Porter, Esq. Defendant's Atty: Michael P. Dorsey, Esq. L-4549-11 Jury (8) |
| VERDICT: No Cause (10/24/14) Case Type: Medical Malpractice Judge: Louis R. Meloni, J.S.C. Plaintiff's Atty: Irene McLaffery, Esq. Defendant's Attys: Dominic DeLaurentis, Esq., Karen Savage, Esq. and Gregory Giordano, Esq. L-335-11 Jury |
| VERDICT: Liability Verdict: 100% Against Defendant; Damage Verdict: \$218,846.41 Against Defendant (10/28/14) Case Type: Personal Injury Judge: David M. Ragonese, J.S.C. Plaintiff's Atty: Robert Harbeson, Esq. Defendant's Atty: John Devlin, Esq. L-5049-12 Jury |
| VERDICT: No Cause (10/30/14) Case Type: Auto Negligence Judge: Louis R. Meloni, J.S.C. Plaintiff's Atty: Robert Dintino, Esq. Defendant's Atty: Joseph Selliti, Esq. L-3484-12 Jury |

WINE & FOOD



Continued from Page 10

for its smoky apple flavors flecked with spices, all delivered in a cascade of bubbles. Among other Alsace wineries that make bubbly worth trying are Barmes-Buecher, Albert Mann, Lucien Albrecht and Paul Blanck.

If you want to splurge on the “real thing,” Champagne, there are some producers that make relatively affordable bubbly. I just tasted a bounty of “grower Champagnes” from Terry These’s enviable roster, including some that should sell for less than \$40. Given space constraints, I’ll skip any tasting notes and simply recommend: **NV L. Aubry Fils Brut**, **NV René Geoffroy Brut Expression**, **NV Marc Hébrart Blanc de Blancs Brut**, **NV Moussé Fils Cuvée Noire Réserve Brut** and **NV A. Margaine Cuvée le Brut**.

Whatever you choose to drink during the month ahead, I hope it adds to the merriment of memorable gatherings. Cheers!

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Capehart Scatchard Shareholder, **Ralph R. Smith, III** was a faculty member at two National Business Institute (NBI) Employment Law seminars, one in Atlantic City and the other in Cherry Hill. He first spoke at a session titled *Drafting Must-Have Policies for Today's Handbooks*. His presentation covered the importance of having an employee handbook and provided drafting tips for safeguarding against liability. His second session titled *Avoiding Wage and Hour Violations*, provided an overview of relevant state and federal wage and hour laws and included a case law update.

Mr. Smith is Vice Chairman of the Labor and Employment Department. He concentrates his practice in the areas of labor and employment law, and complex commercial litigation.

The Supreme Court of New Jersey has appointed **Anthony R. La Ratta**, Partner with Archer & Greiner P.C., to the Court's District IV Ethics Committee, which handles complaints regarding attorney ethics in Camden and Gloucester Counties. Mr. La Ratta's appointment is for a four-year term on the Committee, one of 18 district committees established by the Supreme Court to investigate and prosecute ethics cases involving New Jersey attorneys in a particular area.

Mr. La Ratta is based in Archer & Greiner's Haddonfield office, where he concentrates his practice in the area of commercial litigation with an emphasis on probate matters, estates, trusts, guardianships and fiduciaries.

Archer & Greiner has announced that **Tara H. Zane** has been promoted to the position Of Counsel. Ms. Zane, formerly an Associate with Archer & Greiner, works in the firm's Estate and Trust Services Department and is also a member of the firm's Estate and Trust Litigation Group. She concentrates her practice in the areas of estate planning, estate and trust administration, and estate and trust litigation.

Steven K. Mignogna, a Partner and shareholder with Archer & Greiner P.C. in Haddonfield has been named to the Board of Advisors of the Alicia Rose Victorious Foundation, which supports adolescents and teenagers hospitalized with cancer, and their families. Mr. Mignogna focuses his practice on commercial litigation, with a concentration on probate matters, estates, fiduciaries, guardianships and real estate

Obermayer Rebmann Maxwell & Hippel LLP has added **Barbara E. Little** in the firm's Trusts & Estates Department. She will maintain offices in both the Philadelphia and Cherry Hill offices. Ms. Little devotes her practice to all aspects of estate planning, estate and trust administration, estate controversies, business succession planning, nonprofits and family foundations.

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