



Adopt-A-Family volunteers take a minute to warm up from the cold December weather after unloading cars, trucks, and SUV's laden with donations from Bar members, firms and friends to ensure a Merry Christmas for 109 Camden families. See inside for a complete listing of those who participated in this year's very successful program.

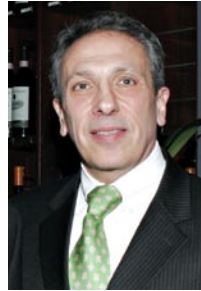
Law School Scholarship Applications Due February 29

Each year the Bar Foundation awards a number of scholarship awards to deserving law school students. Scholarship applications are accepted from September 1st through February 29th. Applications must be received at Bar Headquarters no later than the February 29th deadline date to be considered. Recipients will be notified in April.

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Thanks for the Memories



After 20 years of dedicated service on the New Jersey Superior Court bench, 16 as the Assignment Judge for the Camden Vicinage, the Honorable Francis J. (Spike) Orlando, Jr. is trading in his judicial robes, effective February 1st, for business suits, private practice and retirement (mixed in there somewhere with the private practice!).

In a recent statement, Chief Justice Stuart Rabner recognized Judge Orlando for "his tireless commitment to the cause of justice throughout his career," adding "his exemplary work has made a meaningful contribution to the Judiciary and the citizens of our State."

To wish him well and give him a rousing Camden County Roast, the Camden County Bar Association is hosting a Retirement Dinner for Judge Orlando on Tuesday, February 28th at Tavistock Country Club. "This will be more than just a low-key retirement dinner" said Immediate Past CCBA President Linda Eynon, Chair of the Retirement Party Committee, "we're going to give Spike a send-off he will not soon forget!"

The festivities will get underway with cocktails from 5:30-7 pm, followed by dinner and the program. Tickets to the event are \$75 per person (all inclusive) and tables of 8 or 10 may be reserved. There are also sponsorship opportunities available.

"This will be a Bar Association party to remember" stated Eynon, "and I encourage anyone planning to attend to make their reservations early."

Please refer to the Retirement Party insert in this issue of the Barrister to make your reservations.

Foundation Seeks Silent Auction & Prize Items

Get into the good taste of "South Jersey...Tastefully Yours!" and support your Bar Foundation by making a tax-deductible donation of an item or service for the Foundation's Silent Auction Friday, April 20, at the Collingswood Grand Ballroom. Auction proceeds will allow the Foundation to continue its community service programs, and support from Bar members and businesses is key to our success.

Weekend/vacation getaways . . . sporting event tickets . . . sports or political memorabilia, are great items. If you can't offer an item, maybe the folks you do business with can! Jewelry . . . fine apparel . . . upscale restaurants . . . and other specialty items or services donated by local merchants can make a huge difference in our success!

Please support your Bar Foundation by calling Bar Headquarters at 856.482.0620 to arrange your donation, and by spreading the word to your favorite merchants.

The Docket

Wednesday, February 1st

Lunch & Learn Series:
How to Increase Traffic to Your Website
Noon – 2 pm
Bar Headquarters, Cherry Hill

Tuesday, February 7th

CCBA Board of Trustees
Executive Committee Meeting
8 am
Bar Headquarters, Cherry Hill
Young Lawyer Committee Meeting
Noon
Bar Headquarters, Cherry Hill

Thursday, February 9th

Debtor/Creditor Committee Meeting
8 am
Bar Headquarters, Cherry Hill

Wednesday, February 15th

What You MUST Know About
Taxes & Personal Injury/Employment
Awards – Or Else!
4 – 6:15 pm
Tavistock Country Club, Haddonfield

Thursday, February 16th

Probate & Trust Committee Lunch
Beyond Charity:
New Options for Philanthropy in NJ
Noon – 2 pm
Tavistock Country Club, Haddonfield

Wednesday, February 22nd

CCBA Board of Trustees Meeting
4 pm
Bar Headquarters, Cherry Hill

Thursday, February 23rd

CLE on Tap!
NJ Basic Estate Administration
3 – 6:15 pm
The TapRoom & Grill
427 W. Crystal Lake Avenue,
Haddon Township

Friday, February 24th

Social Security Committee Lunch
Noon – 2 pm
Bar Headquarters, Cherry Hill

Tuesday, February 28th

Retirement Dinner for
Assignment Judge Francis J. Orlando, Jr.
Tavistock Country Club, Haddonfield
5:30 pm

Wednesday, February 29th

Lunch & Learn Series:
*Engaging Social Media to Attract and
Retain Clients*
Noon – 2 pm
Bar Headquarters, Cherry Hill

Tentative Agenda for February 15, Trustees Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4 p.m., at Bar Headquarters in Cherry Hill. 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. Executive Director's Report
- VI. Membership Committee Report
- VII. Young Lawyer Committee Report
- VIII. Standing Committee Reports
- IX. Foundation Update
- X. NJSBA Update
- XII. New Business (if any)
- XIII. Old Business
- XIV. Adjourn

Stay Involved
~
Attend Events!

The Barrister

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BIRE Financial Services Signs On



New Partner in Progress

The Association is proud to welcome **BIRE Financial Services** as its newest **Partner in Progress**. Based in Plymouth Meeting, PA, BIRE also has offices in Cherry Hill and Egg Harbor, and is licensed in 16 states.

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Individual – comprehensive strategies that may be right for individuals and their families are offered such as Life Insurance, Disability Income and Long Term Care.

Retirement – The issue of living too long and concerns about running out of money are addressed. Individual and corporate programs are designed to allow the client to achieve long term retirement goals.

Estate – BIRE can assist in the design of programs allowing assets to be left to families and not to the government.

The *Partners in Progress* Program is an initiative to provide Camden County Bar Members with substantial discounts on products and services directly related to the practice of law and personal needs. In essence, an exclusive member benefit to make the practice of law cheaper and easier.

The concept is simple but the rewards are many. Selected *partners* make a significant financial contribution to the Association in addition to providing a valuable members-only discount on products or services that members use in their practices. Basically, a win-win-win arrangement – members receive valuable benefits, partners receive an opportunity to reach the membership, and the non-dues income generated helps us keep annual dues at their current low level.

The success of this program lies in the ability of the Association to demonstrate appreciation for our partners by supporting them. Your help will be immeasur able to our success. So look for the Partner in Progress Logo in the Barrister Partner ads for Abo & Company, GetLegal.com, Susquehanna Bank, USI Affinity, and our newest Partner, BIRE Financial Services and learn what they can do for you.

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*NY Law Journal and Legal Intelligencer Polls, 2011; Ct. Law Tribune Poll, 2011; Harvey Research Study, 2010

CRIMINAL LAW

Mental Health and the Criminal Courts

By Laurie Corson
Assistant Prosecutor/Section Chief,
Camden County

It's not unusual for the victims of domestic violence to feel sympathy for their abusers. After all, those abusers are usually loved ones or relatives. Understandably, domestic violence victims cannot be expected to react like victims of stranger crimes. In such cases, my job usually requires a "tough-on-crime" response, especially when the victims are unable or unwilling to defend themselves. When I returned to work in the Domestic Violence Unit of the Prosecutor's Office, after stints in other units and in private practice, I was prepared to pursue these cases even when the victims were not. But there are many kinds of domestic violence. When I first began to hear from victims who had been attacked in their homes by their own mentally-ill adult children, their appeals for leniency were particularly heart-wrenching. These parents begged me to find help for their sons and daughters. I began to track some of these cases on a whiteboard in my office. After the first month, I had to get a bigger whiteboard. That was about two years ago.

Since that time, I have learned that there are many others in New Jersey frustrated

with the lack of direction and resources for the mentally ill. The few State psychiatric facilities we have are operating under a 2009 Federal settlement agreement pursuant to *Olmstead v. L.C.*, 527 U.S. 581 (1999), requiring that they expedite the transfer of patients from hospitals to community housing. Finding available bed space in these facilities has become quite a challenge. The result has been an ever-increasing number of mentally ill individuals incarcerated in our jails and prisons. This crisis has gotten attention from time to time in every part of the country. In fact, in many jurisdictions, "Mental Health Courts" are the latest trend. In New Jersey, Union County has a Mental Health Court program. In Pennsylvania, there are well-established programs in Allegheny and Chester Counties. Yet even after cases that have gotten widespread media attention, such as the shooting of Congresswoman Gabrielle Giffords by paranoid schizophrenic Jared Loughner, there is an appalling lack of funding for mental health treatment and our jails and prisons have replaced the hospitals long-since closed by "deinstitutionalization." In New Jersey, "Gregory's Law," enacted in August 2010 to provide for involuntary outpatient services, has been put on hold indefinitely for lack of funding. One only

needs to recall the 2002 tragic murder in Evesham Township of 11 year-old Gregory Katsnelson to see that the legislation named after him is a matter of public safety of the highest order.

We do not have a Mental Health Court program in Camden County. Yet, this is where Howard Unruh killed 13 people in 1949, where Joel Seidel was murdered in our jail in 2004, and where Camden Police officers shot and killed Albert Lane just this past January, when he approached them with a knife after his mother had tried unsuccessfully to have him committed to a hospital. I happened to be in the Police Administration Building that evening, working on a search warrant, when I heard his mother's cries from the next room when she was told that her son was dead. The police officers appeared almost as stricken.

Because of this history, Camden County should be at the forefront of Mental Health Court initiatives, as we were with Drug Court. Until that happens, we will continue to address these difficult cases on an *ad hoc* basis, which can often be frustrating for all involved. While a Mental Health Court program may become a reality here eventually, modeled on the very successful Drug Court, that is not to suggest that Mental Health Court is a panacea. It is not. Additional treatment resources must be in place for such a system to have any chance at working. So, what can we do in the meantime? If a lawyer realizes that his or her client is mentally ill, what are the options?

If at all possible, try to prevent arrest in the first place. There is already a well-established program dedicated to that purpose. It is called Crisis Intervention Training, or "CIT," a program developed in Memphis, Tennessee, and pioneered in Camden County and throughout New Jersey by Tom Garrity, the Chief of Investigators of the Camden County Prosecutor's Office and former Chief of the Collingswood Police Department. Police officers receive week-long training in order to become "CIT" officers. Included in that training are video simulations of severe mental illness, lectures designed to train officers how to engage and calm persons in the throes of mental illness, and visits to the Crisis Center and to the jail mental health unit. Officers are also taught not to arrest the person if at all possible in



Spring and another exciting season of **Lawyer's League Softball** is just around the corner!

Register your team for the 2012 Lawyer's Softball League by calling Commissioner Jeffrey Klinger at 856.428.5900 by the **February 17th** deadline.

Individual players looking for a team are also welcome to call.

Play BALL!

NJSBA UPDATE

A Genuine Partnership



By Arnold Fishman
arnold@fishmanandfishmanlaw.com

A while back, the *Nation Magazine* ran an article about our Governor entitled *Governor Wrecking Ball*. At that time, it was about our chief executive's treatment of those who are entrusted with the education of the next generation. Since then the citizens of New Jersey have been treated to recurring exemplars of temper tantrums and attempted intimidation that have an impact on the practice of law. The refusal to reappoint Justice Wallace, an eminently qualified jurist of the highest integrity, for some "perceived" ideological proclivity is significant. I use the word perceived not because I am a student of Justice Wallace's opinions, but because, all through the time that this battle was raging, no one ever pointed to any decision made by him that was outside the mainstream of judicial thought. As an attorney, Governor Christie's personal attack on Assignment Judge Linda Feinberg, for her soundly reasoned and well supported decision that a mandatory increase in benefit contributions constituted a diminution of salary in violation of New Jersey's constitution as applied to sitting judges, was unethical conduct and should have been met with discipline. Even if she is ultimately reversed, there is no reason to insinuate that she violated her oath of office by not deciding the issue fairly in accordance with the law, as she understands it. Now,

the schoolyard bully—once described by David Letterman as the only politician you can see from space and the one we can *all* get behind—is once again acting like a petulant five-year-old.

Essex County, with a compliment of forty-four judges, is eleven short. The governor has threatened that he will make no judicial appointments in this county until an appointment of his, languishing under senatorial courtesy, is confirmed. As a result Essex has been forced to discontinue hearing all contested matrimonial and complex civil cases. The right of the governed to have their disputes resolved thoughtfully, efficiently and in a timely fashion goes missing in the intramural scuffling of the government. Regardless of the merits of the squabble over the cabinet appointment, the appointment of the judges to our Superior Court is too important to be held hostage to any other consideration. At our last meeting, the NJSBA Board of Trustees passed a resolution* to that effect. In this instance, as in the past, the organized bar was quick to come to the rescue.

It is noteworthy that there was more than a little sentiment expressed that the judiciary does not fully value the efforts of the bar to protect it in its self imposed helplessness to speak out and defend itself. Unless that gratitude is made explicit the third branch of government is in danger of losing its most ardent, diligent and effectual champion at a time when it is vulnerable and under attack. The bar seeks a true joint venture with the bench in shaping the administration of justice. It would be of benefit to the vital adjudicatory structure we mutually supply, that the

Continued on Page 10



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CRIMINAL LAW**Mental Health and the Criminal Courts***Continued from Page 5*

favor of taking the person to the Crisis Center. A lawyer representing someone with a severe mental illness might call the local police department, or encourage the family to do so, and speak to a CIT officer and let them know the client's history. If an incident occurs that qualifies as "domestic violence," however, the mandatory arrest law in the Prevention of Domestic Violence Act, *N.J.S.A. 2C:25-21a*, may conflict with the goals of CIT to avoid arrest. In such cases, police officers are encouraged to contact a legal advisor from the Prosecutor's Office.

Whether or not an arrest takes place, a police officer who has "reasonable cause" to believe that a person is in need of involuntary commitment, based upon his or her "personal observation," must take that person into custody and take the person to a screening center for evaluation. *N.J.S.A. 30:4-27.6*. At the screening, or "Crisis Center" (Kennedy Hospital in Cherry Hill or Our Lady of Lourdes in Camden), trained screeners must determine whether a person meets certain commitment criteria, applying the familiar "danger to self or others" test. In fact, the standards for involuntary commitment require that the person be "mentally ill" (a current, substantial disturbance of thought, mood, perception or orientation which significantly impairs judgment, capacity to control behavior or capacity to recognize reality... *N.J.S.A. 30:4-27.2r*). The illness must cause the person to be "dangerous (a) to self or (b) to others or property" and the person must be "unwilling to be admitted to a facility for voluntary care" and in need of "care at a psychiatric facility or hospital because other available services will not meet the patient's needs." *N.J.S.A. 30:4-*


27.2m. Screeners are mandated to exhaust other options before a commitment can occur. *N.J.A.C. 10:31-2.3*. The unfortunate result is that oftentimes, if a person has criminal charges, and because of the lack of available psychiatric hospital beds, screeners may conclude that the Mental Health Unit of the Camden County Jail can provide those "other available services." Depending on the severity of the criminal charges involved, this decision may be more or less understandable. While some of these people must be incarcerated, there are others who clearly belong in a hospital.

Once a mentally ill person is in the jail, even in the Mental Health Unit, it is extremely difficult to get them into a hospital or even outpatient treatment. The jail does provide some treatment, of course, and there is a psychiatrist available for emergencies and to prescribe medication. If the charges are non-violent, there is a program called Corrections Case Management that may connect an inmate to outpatient treatment when they are released. In more serious cases, however, the court must become involved. At this early stage, we sometimes request a competency evaluation.

In cases where a criminal defendant's competency is called into question, the prosecutor or the court on its own may request an evaluation specifically designed to determine the defendant's fitness to proceed to trial. *N.J.S.A. 2C:4-5a*. Although limited in nature, the evaluation will often be the best way to ascertain the defendant's diagnosis. These evaluations must be performed by professionals from the Ann Klein Forensic Center in West Trenton, of whom there are only three at present who travel to the various county jails, covering the entire State. Thus, there is often a four-to-six week waiting period. For that reason, the prosecutor may ask for a competency evaluation soon after an arrest, without waiting for a defense attorney's request, to avoid an even longer delay.

For those who fear some nefarious prosecutorial plot, be assured that nothing in the competency evaluation reports is used against the defendants other than in court proceedings to determine competency. More often, the recommendations in those reports are put into effect in bail orders or plea agreements as conditions of release. Sometimes, this approach may lead to the dismissal of criminal charges. Other times, defendants may have to be prosecuted fully, with their illness being considered in mitigation of their sentences. On rare occasions, the defense of insanity is raised and the State may consent to placing the defendant on "Krol" status. Criminal defense attorneys would be well-advised to contact the Prosecutor's Office as early as possible in such cases, to try to resolve them before Grand Jury, in which case the indictment might lead to longer periods of *Krol* supervision.

In true cases of mental illness, prosecutors need more tools at their disposal if we are to prevent some of the tragedies caused by untreated mental illness. In Camden County, we have established a Mental Health "Multi-Disciplinary Team" or "MDT," modeled after the teams used in Child Abuse cases and made up of representatives from the Prosecutor's Office, the Public Defender's Office, the Center for Family Guidance, the Camden County Correctional Facility, the Department of Probation, the Steinger Center, the Mental Health Association of Southwestern New Jersey, and many others. We meet monthly to discuss cases and brainstorm among the various disciplines. Please contact me if you would like to participate.



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A Reminder on the Tax Rules of Lawsuit Awards



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

Here's who should really read this article:

- Individuals receiving lawsuit awards (or if you have a friend or loved one who is);
- Employment lawyers;
- Personal injury/medical malpractice attorneys;
- Tax attorneys;
- Litigators and other members of the Plaintiff and Defense Bar.

Those who are able are strongly recommended to attend a Camden County Bar Association seminar on February 15th where I asked a seasoned litigator, Frank Allen, Esq., and a tax attorney, Steven Poulathas, Esq., both well versed in structuring such awards, to help me travel the complexing path of such taxation and provide insight on how to avoid the many and significant traps for the unwary.

The conclusion at the beginning? Lawyers who bargain or negotiate settlements need to be sensitive to tax issues.

Payments received as compensation for physical injuries are free of federal income tax. Such is the case even if the monies received are from a court-ordered award or an out-of-court settlement. It also matters not if the payment is in a single, lump sum or paid in installments. Some additional points to consider:

- Compensation for emotional distress arising out of a physical injury is tax-free because the distress is considered part and parcel of the physical injury or illness.

- Amounts paid for lost wages will also be tax-free, even though the original salary would have been taxable when received.
- Amounts received for medical expenses will be tax-free unless the individual claimed a medical expense deduction for such expenses that are later reimbursed from the settlement or award. Even when there is no specific allocation, the award or settlement is deemed to include a reimbursement for such expenses up to the amount of those expenses.
- Claims for taxable lost wages or lost profits will generally be reported as ordinary income while claims for injury to a capital asset will be taxable as a recovery of basis and capital gain.
- Front pay or back pay will be characterized as "wages" for purposes of payroll tax withholdings
- Interest received on the award or settlement will be taxable.
- Awards to effectively punish the wrongdoer (i.e. punitive damages) are generally taxable even when paid as a result of a physical injury.
- Payments for non-physical injuries (i.e. discrimination, wrongful termination, emotional distress not caused by physical injury, invasion of privacy, libel, harassment, etc.) will be taxable. Such amounts for emotional distress are not treated as a physical injury or physical sickness, except to the extent those damages attributable to the emotional distress were used to pay for medical care.
- You cannot deduct attorney fees incurred to collect a tax-free award or settlement for physical injury. That almost makes sense that a

Continued on Page 16

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- IRS Audit Technique Guide on Attorneys and Law Firms
- Checklist for those serving as Executors
- Sample Reconciliation of Income Tax Return with Actual Disposable Income

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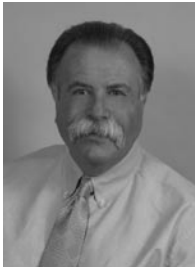
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SPINNING MY WHEELS

By Andrew Kushner

Saab. Trollhattan, Sweden. December 19th, peacefully after a long struggle at age 64. Death resulting from terminal neglect and indifference. Reports of its death since 2009 premature but inevitably correct. Born, Svenska Aerooplan Aktiboliget, 1947. Adopted by General Motors, 1990. Hospice care commenced and afforded by Spyker Cars, NV from 2009. Brain activity ceased April, 2011. Survived by a small coterie of fans and distant cousin, Volvo.

That other Swedish car company is no more. Discounting rumors and wishful thinking that Chinese manufacturers may buy the name and some of the tooling, the automotive graveyard is now more crowded by one. Truth be told, Saab dodged the grim reaper for perhaps 20 years until finally succumbing in mid-December, but not without a fight. It has been a tortuous couple of decades with Saab experiencing a downward spiral, punctuated by some temporary upticks.

Requiescat In Pace

Post-mortems will continue for years but common wisdom says that the real march toward the automotive graveyard commenced when The General bought Saab in the nineties. GM figured that it could buy its way into premium car sales just like Ford did with Jaguar and Range Rover. The problem, of course, is that American car company culture did not mesh with European manners. Both Ford and GM off loaded their foreign charges at a substantial loss. More recently the Chrysler and Mercedes merger of equals ended badly, as well. Perhaps the exception that proves the rule is the Chrysler-Fiat arrangement but that is a "one off" situation with Fiat having picked up Chrysler from bankruptcy with no cash down.

Saab had always been a quirky brand in the US right from its initial entry in 1960. The first model sold here, the 96 was a front wheel drive, two cycle engine that required gasoline and oil to be mixed together in the fuel tank, just like your snow blower engine. Like early Volkswagens, Saabs were known for no nonsense, sturdy vehicles that could stand up to the harsh Swedish conditions and roads. The more modern 99 model arrived in the

late sixties with a proper four stroke engine. This was followed by one of Saab's most well known innovations in the late 1970s: the application of one of the first mass produced turbo charged engines to be sold world-wide. The turbo 99 and, ultimately its successor, the 900, captured Saab's appeal all through the first half of the eighties. The hatchback sedan and coupe provided good fuel economy with the four cylinder engine and more than adequate power. Saab used the tag line "Born from Jets" as part of its advertizing campaigns which gave a nod to the Saab jets which pre-dated the car portion of the company. To be sure, Saab's interiors mimicked some airline styling with the egg crate air vents, overhead secondary lighting switches and warning lights.

Saabs were always "niche" players and never sought the mass market. The increased cost of development of new models left many smaller car companies, like Saab, starving for cash. This led to the partial purchase of Saab by GM in 1989 with an option to acquire the remaining portion of the company within 10 years. The initial cash infusion into Saab

Continued on Page 18

Welcome New Members

December 2011

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NJSBA UPDATE**A Genuine Partnership***Continued from Page 6*

maturity and responsibility of the attorneys, who labor with dignity and professionalism, be honored. Such a full-throated recognition of the existence of a genuine partnership with lawyers by our judges would insure the fealty of all attorneys who are eager to make the system work for the good of society and the people who depend upon it. By the time you read this, the logjam in Essex may have been broken. However, the need for a collegial bench-bar relationship is enduring.

***RESOLUTION**

WHEREAS, New Jersey Superior Court Assignment Judge Patricia Costello has announced that all matrimonial trials and certain complex civil trials in Essex County have been suspended due to a drastic shortage of judges in that county, and

WHEREAS, the Essex vicinage, the state's largest and busiest, now has 11 judicial vacancies, other vicinages in the state are also facing a serious shortage of judges, and the statewide total of judicial vacancies stands at approximately 47, and

WHEREAS, courts operating with sizeable caseloads and too few judges face enormous pressures to keep up with newly filed cases, let alone older matters that need attention, and

WHEREAS, the repercussions of these vacancies on the citizens of New Jersey, who rely on the court system for the fair and impartial administration of justice, have been and will continue to be the denial of access to the court system; and

WHEREAS, a persistent shortage of judges harms the delivery and quality of justice provided by the Judiciary, an independent and co-equal branch of government that on a daily basis directly serves the residents of the state, and

WHEREAS, it has been reported that potential judicial nominations to fill the existing vacancies are being held up for political reasons; and

WHEREAS, the New Jersey State Bar Association has a long history of opposing the insertion of politics into judicial nominations, and

WHEREAS, the continued functioning of the Judiciary, as a co-equal branch of government, in serving the people of New Jersey should take utmost priority over other disagreements between the Governor and the Legislature, and

WHEREAS, the New Jersey State Bar Association believe the residents of New Jersey expect and deserve more,

BE IT RESOLVED, that the New Jersey State Bar Association urges the Governor and Senate to put political considerations aside and take prompt action to fill all existing judicial vacancies, thereby maintaining the integrity of New Jersey's justice system, and

BE IT FURTHER RESOLVED, that the New Jersey State Bar Association calls on lawyers and other legal organizations across the State of New Jersey to contact their legislators and the Governor and urge them to do the same to ensure our courts are able to provide access to justice to all New Jersey citizens.



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Going the Extra Mile to Help Those in Need

Adopt-A-Family Sponsors Shared the Spirit of the Season—AGAIN!

The holiday spirit was alive and well in Camden County if the basement of St. Joseph's Pro-Cathedral School in Camden was any indication. On Wednesday, December 21st members of the Bar, their family members, and student volunteers descended upon the school to bring the joy and happiness of the season to 109 needy Camden families for the 20th Annual Adopt-a-Family project.

This was the seventh year of the Bar's partnership with St. Joseph's, and it appears to be a good match. St. Joseph's identified the families needing assistance, irregardless of creed, and forwarded the family information to the Bar. From there, it was a matter of

finding Bar members and firms to adopt those families. Though the recipient families will never know the donors responsible for brightening their holidays with gifts and food baskets, we do, and are proud to offer our thanks and appreciation to those listed below who generously participated in this tremendous act of charity.

Thanks also to those volunteers who assisted in unloading and loading vehicles and to those who delivered gifts and food directly to the homes of those families who did not have transportation available.

Special Kudos and thanks to project co-chairs Marci Hill Jordan and Michael Ward for their tireless efforts to ensure another success!

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WINE & FOOD



By Jim Hamilton

No matter how wine worldly one may be, buying wine invariably involves a certain amount of guesswork. While greater wine aptitude can improve one's odds of matching purchase and expectation, the fact remains that vintages differ and the universe of wine options is ever expanding, so wine drinkers, like astronomers, often are faced with exploring the unknown. Certainly, one of the goals of this column is to share wine experiences or insight so that you may find yourself better able

to negotiate the wine aisles of your favorite wine shop. However, as many of you have reported and I certainly have seen with my own wine buying efforts, wines that may be worth considering do not always find their way onto local retailers' shelves. Undaunted, however, I shall offer some suggestions for wines I believe represent good value and merit both retailer and consumer buying consideration.

It tends to be harder to find white wine bargains than red, so when I tasted the **2010 Laurent Miquel Chardonnay/Viognier**, I literally had to look twice at its price. This wine offers a surprisingly nice balance between the fleshy mouth feel that suggests good extract and a crispness that invites food pairings. The wine is unadorned—in a good way—and carries a respectably enduring finish. I know one local retailer bought the wine and had to reorder due to its popularity.

Another white wine value is made with a grape that even oenophiles may admit is unfamiliar. Albana is a grape indigenous to the Emilia Romagna region of Italy, and if **2010 Zerbina Albana di Romagna Secco 'AS'** is any indication, it deserves greater recognition. The fruit tends toward Thompson grapes and barely ripe melons, enjoying added dimensions offered by impressions of ripe green vegetables and grasses. The wine is neither lean nor spare; if anything, it is plump and round, displaying its fruit at the forefront.

Since we are in the bleak mid-winter, let's turn attention to some really fine red wine values. **2009 Azelia Dolcetto d'Alba Bricco dell'Oriolo** offers all that the Dolcetto grape grown in Italy's Piedmont region can provide. It has a tart, light to medium weight Bing cherry fruit with touches of chalk and saline framed in a soft minerality. This area of northern Italy enjoys justifiable fame for its Barolo and Barbaresco wines made with the Nebbiolo grape. However, wines of that pedigree command prices that may dissuade the value shopper from acquiring them (although some do represent relative value). Well, Piedmont has an answer for the price-wary consumer, and that is to buy wines from the same region, the Langhe, that because of geography or vineyard age are bottled as "Langhe Nebbiolo." A splendid example of such a



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John E. Wallace, Jr. is a retired Justice of the New Jersey Supreme Court. He was appointed to the Superior Court of New Jersey in 1984 and was elevated to the Appellate Division in 1992. He was confirmed to the Supreme Court of New Jersey in 2003.

Justice Wallace served the Superior Court through the Civil Division handling all types of matters. He was admired and respected by both sides of the aisle. The *New York Times* described him as "a sound jurist and a political moderate." Mr. Wallace is counsel to the firm of Brown & Connery, LLP. Justice Wallace has received many awards including the William J. Brennan Citation, the Lawyer of the Year Award from the New Jersey Commission on Professionalism in the Law and the Judge John Gerry Award from the Camden County Bar Association.

Mr. Wallace is a Trustee of the Board of Legal Services of New Jersey and a Board Member of Kennedy University Hospital. He is a member of the University of Delaware Wall of Fame and a member of its Board of Trustees. He has coached youth baseball and football teams for decades.

Justice Wallace served in the United States Army from 1968-1970 earning the rank of captain. Mr. Wallace received his Bachelors Degree from the University of Delaware in 1964 and received his law degree from Harvard Law School in 1967.

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wine is **2009 Seghesio Langhe Nebbiolo**. One gets to experience in this wine two of the familiar taste sensations Nebbiolo can provide, tar and anise, but as the background for some very forward, dark berry fruit. There are tannins present to provide structure and grip, but they, too, are ripe and complement the overall impression one has of a very well made wine. Since the wine is aged in stainless steel, not oak, the tannins are from the grapes and, importantly, the price is a fraction of Seghesio's Barolo.

Staying in Italy, but venturing far south from Piedmont to what is for American consumers an increasingly viable wine destination, the Puglia region, a wine that may be more difficult to find but certainly is worth the effort is **2008 Fellingine Primitivo di Manduria**. While much has been made about the kinship between the Primitivo and Zinfandel varietals, often the wines are very different. This wine tastes very proper in a good sense. It is not overblown or excessively ripe, but rather has mineral driven fruit that tastes of small, dark and concentrated blackberries, and also black cherries. The wine is shapely and expressive without offering any flabbiness born of too much heat.

Let's end with a wine type that has enjoyed considerable popularity in our area over the past 5 or so years – Spanish Garnacha. Many of these wines, particularly those positioned for bargain hunters, are fruit forward wines that while enjoyable can lack the structure to merit a second glass. The **2009 Monte Vicor Garnacha** fits the entry level niche nicely, but really enjoys a solid frame on which the ripe fruit is built. There is a gamey quality evident along with some slate impressions that add further dimension and interest. The wine is distributed by the well-established Frederick Wildman company so hopefully a few sufficiently impressed retailers will make room in their increasingly crowded Spanish wine section to stock the wine.



Judges Fernandez-Vina, Fratto, Mariano and Silverman Katz



Kate & Ryan Mowl

Celebrating The Season In Style!

The Association's Holiday Cocktail Party on December 19th at Tavistock was a festive evening filled with good company, good food and good spirits as 200 members of the bench and bar and their guests turned out for the Association's annual Holiday Cocktail Party Extravaganza!



Joe McCormick, Linda Eynon & Ira Deiches



New Partner in Progress Joel Goodhart (l) & Dennis Freedman (r) with CCBA President Lou Lessig



Partner in Progress Marty Abo, Stacy Fols & Greg DeMichele



Amanda Figland & Eric Fikry



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Susanne Finiello & Jessica Wachstein



Matthew Behr & Steve Polansky



VERDICTS IN THE COURT

Superior Court of New Jersey

VERDICT: Damage Verdict: \$25,000, 100%
Against Defendant (11/10/11)

Case Type: Auto Negligence
Judge: John A. Fratto, J.S.C.
Plaintiff's Atty: Michael D. Miller, Esq.
Defendant's Atty: Thomas J. Murphy, Esq.
L-3320-09
Jury

This is a correction from a verdict published in the January Barrister

VERDICT: No Cause (12/21/11)
Case Type: Medical Malpractice
Judge: Richard F. Wells, J.S.C.
Plaintiff's Attys: Robert Ross, Esq. and
Joshua Van Naarden, Esq.

Defendant's Attys: Jay Blumberg, Esq.,
William Theroux, Esq. and
Timothy O'Brien, Esq.
L-2110-07
Jury

VERDICT: No Cause Damage Verdict
\$0 Against Defendant (12/1/11)

Case Type: Auto Negligence
Judge: Stephen M. Holden, J.S.C.
Plaintiff's Atty: William J. Stopper, Esq.
Defendant's Atty: Laurie B. Tilghman, Esq.
L-6233-09
Jury

VERDICT: No Cause Damage Verdict:
\$0 Against Defendant (12/2/11)

Case Type: Auto Negligence
Judge: Kathleen Delaney, J.S.C.
Plaintiff's Atty: David Rochman, Esq.
Defendant's Atty: Robert Kaplan, Esq.
L-2884-08
Jury

VERDICT: Damage Verdict \$52,041.31
Against Defendant (12/7/11)

Case Type: Contract
Judge: John T. Kelley, J.S.C.
Plaintiff's Atty: Eric Kishbaugh, Esq.
Defendant's Atty: Eric Lubin, Esq.
L-4869-09
Bench

VERDICT: Damage Verdict: \$5,000 Against
Defendant (12/8/11)

Case Type: Discrimination
Judge: John A. Fratto, J.S.C.
Plaintiff's Atty: Kevin M. Costello, Esq.
Defendant's Atty: Michael A. Katz, Esq.
L-4900-08
Jury

VERDICT: Damage Verdict: \$30,000
Against Defendant (12/13/11)

Case Type: Auto Negligence Tort
Judge: John A. Fratto, J.S.C.
Plaintiff's Atty: Michael J. Dennin, Esq.
Defendant's Atty: Kimberly A. Hoehing, Esq.
L-2545-09
Jury

VERDICT: No Cause (12/14/11)

Case Type: Auto
Judge: John T. Kelley, J.S.C.
Plaintiff's Atty: Jay Solnick, Esq.
Defendant's Atty: Laurie Tilghman, Esq.
L-5766-09
Jury (7)

VERDICT: No Cause (12/15/11)

Case Type: Medical Malpractice
Judge: Kathleen Delaney, J.S.C.
Plaintiff's Atty: Bruce Wallace, Esq.
Defendant's Atty: Domenic DeLaurentis, Esq.
L-3286-09
Jury



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LAW PRACTICE MANAGEMENT

Getting and Staying in Front of Existing and Prospective Clients



A High Impact Business Development Plan

By Kimberly Alford Rice

The year is young, “overwhelm” has yet to set in, and I find my clients eagerly embrace a few practical steps that they may take to yield high impact results in growing and strengthening their client base. Effective execution when combined with consistency and persistency can make the difference between a thriving practice and hanging on by a thread. No one-shot wonders here.

As emphasized many times before, there is **no** single action which wins the day for growing a healthy practice, for helping firms to reach “top-of-mind” status among its key audiences (existing clients, referral sources, and prospects) though there are a few particularly “high impact” business development initiatives which come close. That is what we will focus on in this article:

Reach Out Regularly

With the rampant number of ways to connect (email, social media, texting, snail mail, Skype, video conferencing, webcasting, etc.), it has never been easier to get and stay in touch with others. Some individuals still pick up a landline telephone and actually place a phone call. Find out how your targeted audiences prefer to be communicated with and leverage the available technology to develop a regular means of staying in touch. This could take the form of a monthly e-blast to a different segment of your clients on an issue of particular relevance to them. Or, it could be a program notice for an in-house “lunch n’ learn” on a timely topic which may adversely affect your client’s business, if left unaddressed. Whatever the means, schedule outreach into your calendar to make sure it happens consistently.

There are plenty of expert local resources available (just ask us) to assist you in developing a system for staying in touch with a growing number of clients and contacts. Developing and executing a system will make all the difference in the world for supporting your goals and rendering tangible results in growing a practice. Don’t leave your communication with targeted audiences to chance or continue a scattershot approach. As so many have seen, it simply does not work.

Face-to-Face Interaction

It’s tough, if not downright impossible, to build and grow a healthy practice without proactively meeting and cultivating relationships with individuals who are in a position to retain your services. There is a plethora of passive marketing tactics (such as advertising, article publishing, strategic web development) which can be very effective when combined with active marketing tactics (speaking engagements, networking events, organizational involvement), recognizing again that there is no one activity which is the magic bullet.

As the number of networking opportunities has increased, we advise clients to be very strategic and selective in committing to which events they will attend and in which professional organizations they will become involved. The absolute best events to attend are those at which your “profile” clients will be present. In short, you want to “go where the clients are”.

For example, if your area of practice is in management side labor and employment law, the folks who typically make legal hiring decisions may be a VP of Human Resources, Human Resources Director, CFO, or even a business owner, depending on the size of an organization. Therefore, it makes perfect sense to attend and become involved in the same organizations in which those folks are involved. One such organization is the Society for Human Resource Management (SHRM). It is there that you will find professionals struggling with a myriad of employment law issues to which you can lend your expertise.

Leverage Technology

It bears repeating that it has never been easier to get and stay in front of key audiences than it is today given all the technological tools (read: economical) available.

Assuming your firm has a website (and if you don’t, that is a whole other conversation), I encourage clients to upload fresh content frequently. This may take the form of a short article (no more than 750-1000 words), blog posts (no more than 300 words), or even a hyperlink to an article you published in a print or online publication.

Study after study shows us that there is tremendous opportunity for revenue generation with online marketing initiatives. It is commonplace that upon meeting a prospect, a possible professional services advisor, etc., we all check out their online bio and other offerings, whether that is on their website, an attorney directory (like Martindale or AVVO) or even LinkedIn. If you frequently upload new content to your website, you will boost your online credibility, which can increase your retention rate.

As 2012 unfolds while the economy sputters along and clients become even more selective in their legal services hiring decisions, I challenge you to initiate at least 3 new high impact business development activities to get and stay in front of your most prized clients and wannabes to make this year a success for you and your practice.

Kimberly Alford Rice is Principal of KLA Marketing Associates (www.klamarketing.net), a business development advisory firm focusing on legal services. As a legal marketing authority, Kimberly helps law firms and lawyers develop practical business development and marketing strategies which lead directly to new clients and increased revenues. Additionally, Kimberly provides career management services to lawyers in transition. She may be reached at 609.458.0415 or via email at kimberly@klamarketing.net. To learn more, visit www.klamarketing.net.

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A Reminder on the Tax Rules of Lawsuit Awards

Continued from Page 8

- deduction should not be permitted if applicable to the collection of tax-free compensation.
- If part of your award is tax-free (i.e. physical injury) and the balance is taxable (i.e. interest, punitive damages, non-physical injury, etc.) the recipient is required to report the entire gross amount of the taxable portion of the award as taxable income. No reduction is made for the related legal fees. The proportionate attorney fees applicable to the taxable portion may be deducted as a miscellaneous itemized deduction (i.e. multiplying the total fees by a numerator of the taxable portion over the denominator of the total amount of the award or settlement).
 - Unfortunately, such “miscellaneous itemized deductions” are only deductible in excess of 2% of Adjusted Gross Income (AGI) and they are completely disallowed for AMT (Alternative Minimum Tax) purposes. Thus, the injured person’s actual deduction for the attorney fees related to taxable awards may actually yield little or no tax benefit. They will effectively be taxed on monies they never even saw (i.e. went to their lawyer and taxes).
 - There are two noteworthy exceptions to this unfortunate tax trap. One is that legal fees will be deductible “above the line” as a Schedule C deduction when the lawsuit arises entirely from the taxpayer’s business. The second will occur for legal fees incurred in certain types of *unlawful discrimination* cases (i.e. whistleblower rights, civil rights, labor/employment rights, etc.). These can also be deducted above the line” and not as a “miscellaneous itemized deduction”.
 - Structured settlements for physical injury awards where payments are received over time rather than in a lump sum can escape

taxation. If done properly, a structured settlement may convert “earnings” (i.e. imbedded interest factor) which otherwise might have been taxable to tax-free.

A Recent Example of How Taxes Can Create Even More Emotional Distress

In a recent 2011 Tax Court Decision (*McGowen v. Comm’r.*, T.C. Memo. 2011-186), the taxpayer sued and claimed she was subjected to a hostile and offensive work environment by a co-worker who actually threw a binder at her, even after reporting the incidents to her employer. Julie McGowen began suffering from emotional distress, taking a medical leave of absence and, after four months, was fired. She sued claiming sexual harassment, failure to prevent sexual harassment, disability discrimination, failure to prevent discrimination and intentional infliction of emotional distress. She eventually settled with her employer who paid her legal fees of \$39,750 and paid her \$42,625 for lost income and \$42,625 for “physical injury caused by emotional distress.” The past employer withheld taxes from the lost income and issued a W-2 for the lost income and also issued a 1099-MISC for the emotional distress portion. She did not include the emotional distress component in taxable income believing such damages were received on account of personal physical injuries or physical sickness. The Tax Court found that the emotional distress payment was taxable because there was no evidence of physical injury or suffering (i.e. the binder did not physically injure her) other than from emotional distress, and, under the settlement agreement, damages were not awarded on account of physical injury or physical sickness.

A closing thought? Here’s what we’ve seen attorneys often fail to consider as the litigation begins, as the litigation proceeds, as the litigation concludes, which will ultimately be looked at by the taxing authorities:

- The complaint,
- The history of negotiations between the parties,
- The final verdict or
- The final settlement agreement.

The above article was retrieved from the “E-mail alerts” disseminated to clients and friends of Abo and Company, LLC, and Certified Public Accountants - Litigation & Forensic Consultants. With offices in Mount Laurel, NJ and Morrisville, PA you can check them out at www.aboandcompany.com or by calling 856-222-4723 for their newsletters or updates.



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Back in the Day



By Hon. Richard S. Hyland (ret.)
rhylandatlaw@aol.com

Last month I wrote about three Camden Judges well-remembered and this article continues that topic.

Neil F. Deighan loved only a good story more than the law. Tall, good-looking, and most congenial he ran for Congress in 1962 against our own hard-to-beat Bill Cahill Sr. His campaign literature (which was unsuccessful) included his picture sitting on the beach of a just captured Pacific island in his Marine officer's combat uniform with his carbine at the ready. His helmet was off and revealed jet black hair, contrary to the silver mane I always knew. If Hollywood needed another "heartthrob" in 1944 to compete with handsome star Tyrone Power, Neil could have easily filled the bill.

When I sat in the Small Claims Court there were some days when the docket was "over-booked" and I would call around to the other judges for help. Some (who shall be nameless) felt it was beneath them to hear such cases. By contrast, Neil would often call to see if he could help. I once forwarded a \$50 case to him and didn't hear his result by 4:30. He explained that he was going to write a formal opinion because there was an "interesting" legal issue

After he was elevated to the Appellate Division I asked how he liked it. With a characteristic chuckle, he said "appellate judges are like the gods who come down from the mountains after the battle and shoot the wounded."

William Burton was assigned to the Matrimonial Division before it became our Family Part. At that time the grounds for divorce were only adultery, desertion, and extreme cruelty and he was a stickler for adequate proofs. Attorneys would cobble together their proofs and hope for the best.

When he sensed there would be problems he would call the attorneys into his chambers which he shared with his impassive and matronly secretary. He would then launch into a most profane tirade that would make a sailor blush, but before he did so he would look over to see if she was listening. She pretended she wasn't, but of course she was.

One day when I was in the Legislature, he called to meet me after work and expressed his great concern about the pending "No-Fault" divorce bill. He felt it would too readily break up families and the children would be damaged. I was surprised because he knew better than anyone the problems with the existing law.

H. Hurlburt Tomlin ("Herb") shared chambers with me and I can't remember anyone with a greater zest for life. He had been a fine trial lawyer, but contrary to accepted speaking rules would substitute polysyllabic words when simple ones would do. The plaintiff in a car accident case was barely literate and on cross-examination Herb asked if he talked to the defendant after the accident. When the answer was "Yes" he asked him "What was the tenor of your colloquy"? The witness was dumbfounded and couldn't answer. He repeated the question and again the plaintiff didn't respond. Herb then asked the judge to order the witness to answer to which the judge replied "I would—if I knew what the Hell the question was!"

Please forward any comments to rhylandatlaw@aol.com




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SPINNING MY WHEELS

Requiescat In Pace

Continued from Page 9

helped, but under the General's tutelage, the company was forced to use more and more of GM's platforms and parts bin which gradually took the uniqueness out of the brand.

In the late 1980's Saab had entered into an agreement to produce an even larger, more luxurious car, the 9000 which was built on a shared platform with Lancia, Fiat and Alfa Romeo. This first generation 9000 was perhaps the last Saab without much of The General's intervention.

GM acquired the remainder of Saab in the 1990s and replaced the aging, but cult status 900 with the 9-3 built on an Opel platform. While that model met with some modest success in the US, the industry was moving too fast to keep the car competitive for the replacement cycles launched by the Japanese and then the Koreans. The 9000, in turn, morphed into the 9-5 (my current vehicle) which was kept in production by GM for more than a decade. Technology which was cutting edge in 1997 had little to recommend it a decade later. To make matters worse, GM stripped Saab of most of its engineering talent and all development was left to GM's other European brands. The ultimate insults came mid-decade of the new millennium when GM used its badge engineering theory to bring to market the short lived 9-2 (a Subaru Impreza, built in Japan) and a re-badged Chevy Trailblazer SUV, the 9-7. GM, before its bankruptcy, had worked on the replacement 9-5 which debuted in 2010 and was a reasonably well received, though not outstanding replacement. The model was

sold only for less than a year until production ceased in April of last year when suppliers and employees remained unpaid.

During the 2009 period, when GM went into bankruptcy itself and divested itself of several brands, including Saab, it sold it to Spyker cars in Holland. Spyker was a small manufacturer that made less than 100 bespoke super cars annually and was run by an ambitious young executive who believed that he could resurrect the Saab brand with the new 9-5 and other models in the pipeline, including the intended 9-4 model built off the Cadillac SRX platform.

It all came to naught as Saab was never able to obtain the financing needed to pay suppliers and restart production. Attempts to sell the company to the Chinese at the eleventh hour fell apart when GM, worried that its technology, licensed to Saab, would be acquired by a Chinese manufacturer and then used to compete with GM in the hot Chinese market. Consent to the sale was withheld and the company folded into bankruptcy in December.

So, with the echoes of Freddy Mercury's "Another One Bites the Dust" ringing in my ears, I continue to be, for the second time, the proud owner of an orphaned brand. Watching the value of my Saab float gently downward is less troublesome in light of its nine year old vintage than it was with my Alfa Romeo when the company left these shores only slightly a year after I purchased my only new model. So much for a car being an investment.

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Lora V. Northen was one of several Capehart Scatchard Workers' Compensation attorneys who spoke at the New Jersey Association of School Business Officials seminars in Rockaway and Mount Laurel.

The attorneys spoke on the topics of "Recent Cases You Should Know About New Jersey Comp," "Fighting Fraud," "Issues Pertaining To School Boards In Workers' Compensation and also presented a "Mock Trial" for the audience.

Robert J. Adinolfi, Esq. is pleased to announce that he and **Ronald G. Lieberman, Esq.** have joined together to form a family law partnership, **Adinolfi & Lieberman, P.A.**, formerly Adinolfi & Goldstein, P.A.

Lieberman is Certified by the New Jersey Supreme Court as a matrimonial law attorney. He sits on the prestigious Family Practice Committee of the New Jersey Supreme Court. He is a frequent speaker on topics related to family law and serves on the Camden County Bar Association Board of Trustees.

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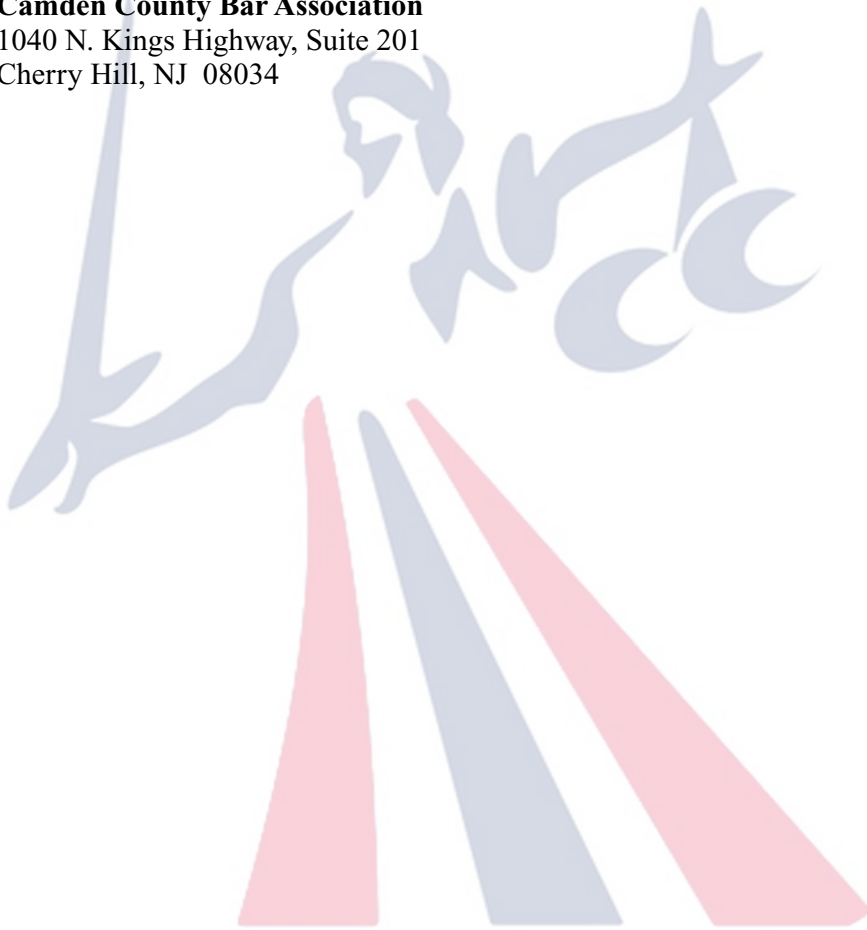
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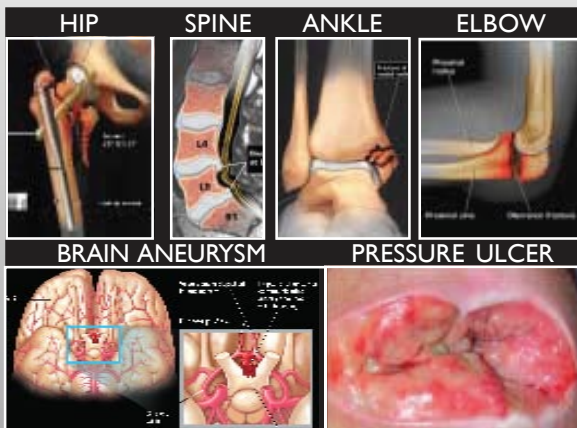


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