

Special Honorarium



This year's annual Bankruptcy Conference included the presentation of a special honorarium to **Hon. Judith H. Wizmur**, US Bankruptcy Judge (ret.). Pictured are Michelle Nuciglio, Esq. and Ann Gorman, Esq., South Jersey Legal Services; Judge Wizmur; and friends.

A Devine Award



The Association's highest award for distinguished service to the bar and legal community, The Hon. Peter J. Devine, Jr. Award, was presented to a very deserving, long-time Association member—**Marci Hill Jordan**, a partner with Stark & Stark. (l-r) Alan Schwalbe (formally introduced Marci), Marci Hill Jordan, Association President Casey Price and Devine Award Committee Chair Lou Moffa. *For the complete story and more photos, please see page 9.*

Nominations sought for Judge John F. Gerry Award

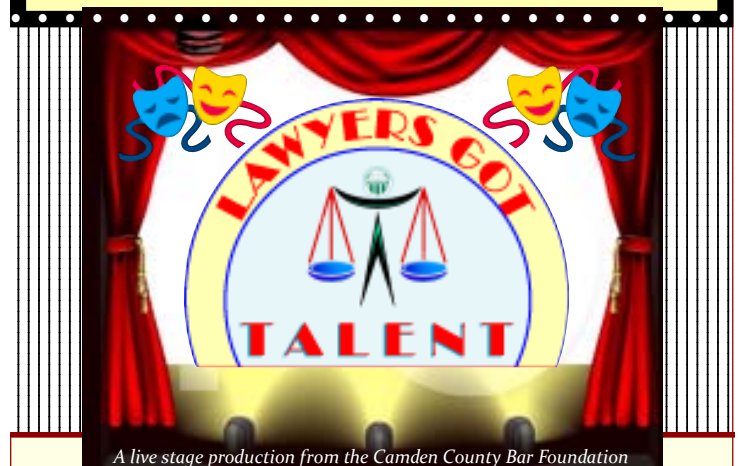
The Judge John F. Gerry Award was established by the Camden County Bar Foundation to acknowledge the continuing outstanding contributions of a member of the Bar of the State of New Jersey, or a member of the State or Federal Judiciary in New Jersey, to the administration of justice in the State of New Jersey, who exemplifies the spirit and humanitarianism of the individual in whose honor this award has been named.

The Foundation invites members of the bar and the public to nominate individuals to receive the 2015 Gerry Award, which will be presented at the Annual Gerry Awards Presentation in October. Nominations should be made in writing and sent to: Laurence B. Pelletier, Executive Director, Camden County Bar Association, 1040 N. Kings Highway, Suite 201, Cherry Hill, NJ 08034, no later than May 22, 2015. Nominations may also be emailed to Mr. Pelletier at: lbp@camdencountybar.org.

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One Night Only!



Playing to RAVE Reviews!

"Laugh 'til you cry fun!" – *The Barrister*

"Best Show of 2015!" – *New York Timeless*

"Great entertainment with lots of variety!" – *Variety*



6 PM • Wednesday, April 22nd
Colleen's International • Magnolia

Use the insert to reserve early!

THE DOCKET

Tuesday, March 10th

Real Estate Tax Appeals
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Wednesday, March 11th

On-line Marketing Boot Camp
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Tuesday, March 17th

*Let's Talk About Phantom Income:
Taxable Income With or Without the Cash*
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Wednesday, March 18th

CCBA Board of Trustees Meeting
4 pm

Bar Headquarters, Cherry Hill

Wednesday, March 18th

*Employee Benefits 101
ERISA & Beyond for the Non-ERISA Lawyer*
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Thursday, March 19th

Restraining Students in School
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Friday, March 20th

Social Security Committee Lunch Meeting
Noon – 2 pm

Bar Headquarters, Cherry Hill

Tuesday, March 24th

Legal Technology Seminar/Jonathan Roth
4 – 6:15 pm

Tavistock Country Club, Haddonfield

Thursday, March 26th

CLE on Tap! NJ Basic Estate Planning
3 – 6:15 pm

Tavistock Country Club, Haddonfield

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

Tentative agenda for March 18, Trustees Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4 pm, 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. 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

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.



THE BARRISTER

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Views and opinions in editorials and articles are not to be taken as official expressions of the Association's policies unless so stated, and publication of contributed articles does not necessarily imply endorsement in any way of the views expressed.

**Be an active participant
in YOUR professional
organization.**

**ATTEND MEETINGS
AND FUNCTIONS!**

MEMBER ON THE SPOT



NAME:
PRACTICE AFFILIATION:
YEAR ADMITTED TO BAR:
OTHER BAR ADMITTANCES:
PRIOR OCCUPATION:

Craig David Becker
Of Counsel to Gerstein, Grayson and Cohen, focus on practicing Education Law
2003
Pennsylvania
Public Defender

RESIDENCE: Cherry Hill, NJ

HIGH SCHOOL: Spanish River High School in Boca Raton, FL

COLLEGE: University of Florida

LAW SCHOOL: University of Pennsylvania

WHAT LED YOU TO A LEGAL CAREER: I enjoy studying and learning the law

BEST PERSONAL/PROFESSIONAL ATTRIBUTE: Creative thinking

GREATEST FAULT: Overly negative

WHAT I DO TO RELAX: Read and spend time with my family

HOBBIES: Playing basketball, Watching basketball, Reading comics

FAVORITE RESTAURANT: Vedge in Philadelphia

FAVORITE TELEVISION SHOW: Arrow on the CW

FAVORITE MOVIE: Avengers

FAVORITE AUTHOR/BOOK: Dan Carlin's Hard Core History (podcast)

FAVORITE VACATION PLACES: The Caribbean Sea, on a ship

FAVORITE WEBSITE: www.libertyballers.com

FAVORITE MUSEUM: British Museum

FAVORITE WEEKEND GETAWAY: My hammock in the backyard

ENJOY MOST ABOUT PRACTICING LAW: Mastering an area of law

MOST ADMIRER PERSON AND WHY: Gordon Ramsey, because he believes that if you are not going to do something with 100% passion, don't bother.

WHEN AND WHERE HAPPIEST? Anytime I am spending time with my family when I have no stress or anything else distracting me.

CHERISHED MEMORIES: Every unique and crazy thing my kids do

GREATEST FEAR: Failing as a father. And clowns.

ALTERNATE CAREER CHOICE: Psychologist

GREATEST LESSON LEARNED FROM PRACTICE OF LAW: Do not snatch defeat from the jaws of victory. In other words, when the case is going well, shut up.

PERSON YOU'D MOST LIKE TO DINE WITH: Anthony Bourdain

PET PEEVE(S): Naysayers

LIFE'S HIGHLIGHTS: Watching funny movies with my kids, swimming in the ocean

GREATEST ACCOMPLISHMENT: My two kids

#1 PROFESSIONAL GOAL: To enjoy going to work every day

#1 PERSONAL GOAL: To enjoy coming home every day

LIFE EXPERIENCE(S) WITH GREATEST IMPACT: Opening my own practice, getting married and having kids

ADVICE TO YOUNG LAWYER: Practicing law is supposed to be enjoyable. If it's not, you're doing something wrong.

HOPE TO BE DOING IN 10 YEARS: As well as I'm doing now.

FAVORITE QUOTATION: "Those who are skilled in combat do not become angered, those who are skilled at winning do not become afraid. Thus the wise win before the fight, while the ignorant fight to win." — O Sensei Ueshiba



MEETING SPACE

Bar Headquarters has two conference rooms, conveniently located on North Kings Highway in Cherry Hill, that are reasonably priced and offer plenty of free parking. CCBA members enjoy a 50% discount on the rental fee, and we can comfortably accommodate up to 25 with a configuration to meet your needs.

Rental charge includes: • Free WI-FI • Free Conference Phone • Refreshments/food available (additional fee)

Take advantage of your membership — your search for affordable, convenient space is over!

Call or email Kathy for availability and pricing - 856.482.0620 or kdp@camdencountybar.org.



Your Home Court Advantage!



By Thomas D. Begley, Jr., CELA

20 Things You Need to Know About Able Accounts

On December 16, 2014, Congress enacted and the President signed an Act known as Achieving a Better Life Experience (ABLE) Act of 2014.¹ This Act is to provide a tax-favored account, similar to a 529 Plan, for individuals with disabilities to pay for qualified expenses. Highlights of this Act are as follows:

- 1 **State Established or Contracted.** Each state is authorized to establish and operate an ABLE program. This must be done by each state before these accounts can be opened in that state. States may contract with other states to operate these programs.
- 2 **Contributions.** Contributions into an account may be made by any person, but are not tax deductible.
- 3 **Contribution Limit.** Total annual contributions by all individuals to any one ABLE account are limited to the gift tax annual exclusion amount, which is \$14,000 for 2015. The annual exclusion amount is indexed to inflation. Unlike the gift tax, this cap applies to the contributions made by all individuals, not just any single individual contributor.
- 4 **Non-Taxable Income.** Income earned by the accounts are not taxable, if properly distributed. These accounts are similar to 529 Plans in that the income earned by the 529 Plan is non-taxable, if it is used for certain purposes.
- 5 **Distributions.** Distributions, including portions attributable to investment earnings generated by the account, to an eligible individual for qualified expenses are not taxable.
- 6 **Qualified Expenses.** Qualified expenses are expenses related to the individual's disability, such as health, education, housing, transportation, training, assistive technology, personal support, related services and expenses. Regulations will address this further.
- 7 **10% Penalty.** Distributions for non-qualified expenses are subject to income tax on the portion of such distributions attributable to earnings from the account, plus a 10% penalty on such portion.
- 8 **Medicaid Payback.** Upon the death of the individual, amounts remaining in the account must be paid back to Medicaid. This is known as a Medicaid payback. This provision is similar to the Medicaid payback provision required in Self-Settled Special Needs Trusts. Because of the relatively small size of these accounts and the fact that Medicaid must be paid back, it is unlikely that there would be any significant remaining funds to pass on to the deceased's estate or designated beneficiaries.
- 9 **Residual Beneficiary.** After the Medicaid payback, the remaining funds are payable to the deceased's estate or to a designated beneficiary and are subject to income tax on investment earnings, but not to the penalty.
- 10 **One Account.** Individuals are limited to one ABLE account, although an unlimited number of people can make contributions to that ABLE account.
- 11 **Rollover.** ABLE accounts can be rolled over only into another ABLE account for the same individual or to an ABLE account for a sibling who is also an eligible individual.
- 12 **Age 26.** Eligible individuals must be severely disabled before turning age 26. Individuals who become disabled after turning age 26 are not eligible for ABLE accounts. Therefore, personal injury victims who sustain their injury after 26 will not be able to benefit from the ABLE legislation.
- 13 **Distribution Standard.** The individual's disability must be based on marked and severe functional limitations or receipt of benefits under SSI or SSDI. There may be disagreements with public benefit agencies as to what constitutes a marked and severe functional limitation absent a Determination of Disability by the Social Security Administration.
- 14 **SSI/SSDI.** An individual does not need to receive SSI or SSDI to open or maintain an ABLE account, nor does the ownership of an account confer eligibility for those programs.
- 15 **Non-Countable.** Individuals with ABLE accounts can maintain eligibility for means-tested benefit programs, such as SSI and Medicaid. The assets in the account are non-countable for federal means-tested benefit program eligibility purposes.
- 16 **Asset Limit.** ABLE accounts are limited to \$100,000. Any excess can cause a suspension of SSI until the account is reduced to \$100,000. It would appear that earnings in an account may constitute a portion of the account for purposes of determining the \$100,000 cap. So, if an account had \$100,000 in it at the beginning of the year and earned money during the year, the cap could be exceeded unless distributions were larger than the amount of the earnings.
- 17 **Housing Expense.** Account distributions for housing expenses can be counted as income for SSI purposes.
- 18 **SSI Suspension.** If the balance of the ABLE account, together with the individual's other assets exceeds \$102,000, the individual will be suspended from eligibility for SSI benefits, but will remain eligible for Medicaid.
- 19 **Bankruptcy.** Assets in an ABLE account are protected in case of bankruptcy, so long as the account contributions are made more than 365 days prior to the bankruptcy filing.
- 20 **Effective Date.** The effective date of the legislation was December 31, 2014. This is the effective date for federal purposes. Each individual state must establish its own Act, so the effective date for the actual establishment of the accounts will vary from state to state.

While these ABLE accounts are a useful tool for individuals with disabilities, they are of limited benefit. The two advantages to these accounts are (1) the non-taxed nature of the earnings on the accounts, and (2) the fact that there is little or no cost involved in establishing these accounts. The primary disadvantages to the accounts are that they are limited to \$100,000 and the Medicaid payback. In a Third-Party Special Needs Trust there is no Medicaid payback and funds remaining in the trust can be distributed to children or grandchildren as the parent or grandparent establishing the trust sees fit. It is anticipated that the individuals funding these accounts will be third party such as parents and grandparents or other family members so they will not be able to replace First-Party Special Needs Trusts. They are also not a substitute for a Third-Party Special Needs Trust where larger sums of money can be set aside to meet the needs of children, grandchildren or other family members with disabilities. The primary concern for most parents is what will happen to their children after the parents are gone. Monies in an ABLE account would not be sufficient to provide a very comfortable lifestyle for children with disabilities. A Third-Party Special Needs Trust is a much better vehicle for larger sums of money.

¹ H.R. 5771.



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

Some Thoughts on Lawyer Incurred Travel and Entertainment

With Abo and Company stuck in tax-season mode in Mount Laurel and Morrisville, PA, we're envious of our legal beagle colleagues planning to attend the New Jersey Bar Association's Annual Conference in May at the Borgata (we hope to be there), the ABA's annual meeting during July in Chicago or even the NJ Hispanic Bar's Annual May conference in Panama (Abo had to pass on his paid-for inclusion in the Dominican Republic conference last year, instead to sit five days on the witness stand in Federal Court). Maybe it's a good time to talk "T & E."

Costs covering a spouse, who accompanies you on a business trip, are a favorite target of IRS auditors and you'll have to prove that the spouse had a legitimate business purpose to deduct many of the expenses. However, this would not be true with respect to costs that would have been incurred regardless of whether your spouse came along or not. Thus, the cost of a rental car would be fully deductible. Similarly, the single person occupancy cost of a hotel room would be deductible. (Often this is identical or just slightly less than when two people occupy the room.) Also, consider paying for and deducting the cost of a single airline ticket for yourself, and utilizing frequent flier miles to purchase a ticket for your spouse. Finally, if business associates invite their spouses to meals, you should be eligible to deduct the cost for yourself and your spouse with respect to those meals.

The virtually endless number of items that can be "business expenses" always makes it difficult to list each one for you as well as

separate expenses that serve a bona fide business purpose from those that do not.

Expenditures like these are usually "fact sensitive" and, therefore, such generalized advice should obviously be accompanied by our favorite alert—you really need to confer with your tax advisor for applicability and competent professional advice (hopefully that's Abo and Company).

Similarly, most of Abo and Company's lawyer or law firm clients and friends are aware of the tax rule that disallows 50% of their otherwise allowable deductions for business meals. This provision normally applies regardless of the reason for the meal—from taking clients out to dinner to paying for your meals while traveling away from home. What is not nearly as widely known is that there are several exceptions to this 50% disallowance rule. When one of these exceptions applies, you generally get a 100% deduction for the business meal expenses—which might just make even a good meal taste that much better.

Here's a quick rundown of the major exceptions to the disallowance rule.

The Office Coffee Bar. Employers can deduct 100% of the cost of providing employees with free coffee, soft drinks, donuts, or similar snacks or beverages to be consumed on the business premises.

(Continued on Page 8)

Abo and Company, LLC • Abo Cipolla Financial Forensics, LLC

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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CLASS ACTION

By Kristen E. Polovoy

(Pro)portion Control of Discovery in 2015

“Portion control” is often a popular topic as each new year commences, with folks resolving to eat healthier, lose weight and get in shape. But in 2015, another kind of “(pro)portionality” will likely last longer than most diet resolutions: the new paradigm for discovery’s scope under the Federal Rules of Civil Procedure.

In August 2013, the Civil Rules Advisory Committee for Rules of Practice and Procedure approved the “Duke Package”—the rule proposals that came out of the May 2010 conference of judges, lawyers and academics to address costs and burdens of discovery. In September 2014, the U.S. Judicial Conference accepted the Committee’s recommendations and submitted them to the Supreme Court for approval. If adopted by the Court and approved by Congress, the rules would take effect on December 1, 2015 (in the absence of legislation rejecting, modifying or deferring them).

Among the several proposed changes to discovery under F.R.C.P. 26 and 37(e), a shift from the “reasonably calculated to lead to admissible evidence” standard under current Rule 26(b)(1) to a “proportionality” paradigm under the new Rule perhaps holds the greatest potential impact for one genre of voluminous Garden State litigation unique to New Jersey law: consumer product class actions under our Consumer Fraud Act, N.J.S.A. 56:8-1, et seq. (“NJCEA”).

Under current Rule 26(b)(1), parties may obtain discovery regarding any non-privileged matter “that is relevant to any party’s claim or defense[,] [and it] need not be admissible at the trial if the discovery appears reasonably calculated to lead to the discovery of admissible evidence.” Under proposed new Rule 26(b)(1), the scope of discovery is scaled back to non-privileged matters that are not only relevant to any party’s claim or defense but are also:

proportional to the needs of the case, considering the importance of the issues at stake in the action, the amount in controversy, the parties’ relative access to relevant information, the parties’ resources, the importance of the discovery in resolving the issues, and whether the

burden or expense of the proposed discovery outweighs its likely benefit. Information within this scope of discovery need not be admissible in evidence to be discoverable.

In other words, new Rule 26(b)(1): (A) eliminates the current Rule’s “reasonably calculated to lead to discovery of admissible evidence” standard; and (B) incorporates current Rule 26(b)(2)(C)(iii)’s six cost-benefit factors (which courts presently use when considering whether to limit the frequency or extent of discovery) to delineate what is “proportional” (i.e., discoverable).

Although the pending Federal Rules changes aimed to address (among other things) complaints about costs, delays and burdens, “proportional” discovery puts several potholes on that path when it comes to consumer fraud class actions under the NJCEA.

Consumer protection class actions regarding selected language on food labels (e.g., “natural,” “fresh,” “pure,” etc.) climbed nationally from roughly 19 in 2008 to over 150 in 2014. The NJCEA’s aggressive pro-consumer stance has made New Jersey fertile ground for these suits in the past several years. Many industry commentators have questioned whether claims in these suits truly comport with the spirit of the law: i.e., protecting purchasers from actual losses due to fraudulent practices. Some courts have even chimed in, including the infamous Crunchberry case. *Sugawara v. Pepsico*, No. 08-01335, 2009 WL 1439115 (E.D. Cal. May 21, 2009) (“This Court is not aware of, nor had Plaintiff [Cap’n Crunch cereal purchaser] alleged the existence of, any actual fruit referred to as a ‘crunchberry.’ Furthermore, the ‘Crunchberries’ depicted are round, crunchy, brightly-colored cereal balls, and the [box] clearly states both that the Product contains ‘sweetened corn & oat cereal’ and that the cereal is ‘enlarged to show texture.’ Thus, a reasonable consumer would not be deceived into believing that the Product contained a fruit that does not exist”).

To state a claim under the NJCEA, a plaintiff must allege that “the defendant engaged in an unlawful practice that caused an ascertainable loss to the plaintiff.” N.J.S.A. 56:8-19. The NJCEA does not define

“ascertainable loss,” but the term has been variously formulated in caselaw as “out-of-pocket loss” (misrepresented product’s purchase price), (2) “loss-in-value” / “benefit-of-the-bargain” (quantifiable value difference between merchandise as advertised and as delivered), and (3) nominal overcharge. *Smajlaj v. Campbell Soup Co.*, No. 10-1332, 2011 WL 1086764 (D.N.J. March 23, 2011).

Under proposed new Rule 26(b)(1), it is not difficult to imagine food manufacturers opposing discovery requests in food labeling class actions under the NJCEA on the grounds that, for example, the burden of producing defendant’s six year product sales records does not “outweigh its likely benefit” in resolving consumers’ claims they believed a sugary snack they bought were, as claimed on the front of the label, “healthy.” Likewise, does the statutorily-undefined nature of “ascertainable loss” still consistently throw open the floodgates to discovery costs and time when parties dispute whether document requests regarding alleged losses in advertised products’ value are “proportional” to the needs of the case?

It is similarly not difficult to imagine consumer-plaintiffs advocating for the discoverability of defendant-manufacturers’ in-house scientific testing results to support “clinically proven” product label claims, on the grounds that “the parties’ relative access to” the requested information is unequal. But would this “relative access” argument not prejudicially tip the scales in favor of plaintiff-consumers in nearly every consumer fraud product labeling class action? Such an imbalanced scorecard could not have been what the Duke Conference intended, but new Rule 26(b)(1)’s proportionality factors do conceivably set the stage post-Duke for just as much quibbling about the “proportional scope” of discovery as about Crunchberry claims (metaphorically speaking) as existed under “reasonably calculated.”

But the likely bumps on the road ahead don’t mean we shouldn’t give it a try. “Progress is not accomplished in one stage” (Victor Hugo), and litigants on both sides of the Food Court aisle seem hungry for a discovery menu change. Maybe “(pro)portion control” will be 2015’s new diet fad for food labeling class action discovery.

CRIMINAL LAW

“I had no idea that this would happen”

The Collateral Consequences of a Sex Conviction

By Fletcher C. Duddy, Deputy Public Defender, Trenton

Representing those convicted of a sex offense in post-conviction hearings can be a difficult and frustrating endeavor. The nature of the subject matter, and the social stigma which attaches to this class of defendants, results in courts being especially conservative and cautious when hearing these cases. This makes it difficult for these defendants to get the relief they request.

Equally difficult and frustrating, however, is that many of these defendants do not realize the collateral consequences of pleading guilty to a sex offense. Oftentimes, when I first meet with a client for a post-conviction hearing, he or she makes a statement similar to the title of this article—that he or she did not fully understand the ramifications of the conviction and, if so, would not have plead guilty. This, of course, is frustrating because there is little that can be done in the post-conviction phase of a case other than minimize a defendant's exposure to the public.

This leads to the purpose of this article, which is to provide a brief synopsis of the collateral consequences of sex conviction. Hopefully, this synopsis will assist in educating your clients about these consequences, which will better inform your clients' decisions at the trial level. To be sure, there are a myriad of consequences that flow from a sex conviction. For instance, a sex conviction may bar a defendant from receiving custody of his or her children in family court. In extreme cases, a sex conviction may also result in involuntary civil commitment

under the Sexually Violent Predators Act. However, this article will focus only on the two main consequences which flow from virtually every sex conviction: Megan's Law and Parole Supervision for Life.

Enacted over 20 years ago, Megan's Law has become part of the fabric of our criminal justice system and, therefore, most practitioners are familiar with it. The law itself has two components: registration and community notification. The registration component requires a defendant to register with the local police on either an annual or quarterly basis. The registration entails appearing in-person at the police department where the defendant is finger-printed and photographed. There are additional registration requirements, including registering with any post-secondary school at which the defendant attends and keeping the police updated on any changes to residency or employment. A failure to comply with any of the registration requirements is a third-degree crime, a conviction of which will negatively impact a defendant's chances of being removed from Megan's Law in the future.

The community notification component of Megan's Law is of most concern to those convicted of a sex offense—and rightfully so, as community notification may result in ostracization from society. The scope of community notification is determined by the defendant's level of risk to reoffend, which is assessed at a post-conviction

(Continued on Page 14)

WE ARE DELIGHTED TO ANNOUNCE THAT

New Jersey Superior Court Retired Judge Irvin J. Snyder

HAS JOINED OUR FIRM AS SPECIAL COUNSEL

Judge Snyder will offer ADR services including mediation, arbitration and arbitration neutral services to attorneys throughout New Jersey. He will also assist attorneys as a fact finder for settlement conferences and with many other forms of case management.

He can be reached at i.snyder@gpeff.com.

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Some Thoughts on Lawyer Incurred Travel and Entertainment

Continued from Page 5

Employee Parties. Employers can deduct the full cost of providing food and beverages at recreational, social, or entertainment gatherings primarily for the benefit of rank and file employees (as opposed to highly compensated employees). Examples include company outings, banquets, or other gatherings (such as an annual holiday party) for employees and their guests.

Meals Served on the Employer's Premises. In the right circumstances (which can be fairly difficult to meet), a law firm employer may provide employees with meals at work and claim a full deduction (without the employees having to report the value of the meals in their income). The key is the meals have to be provided (a) for a valid business reason, (b) on or near your practice premises, and (c) primarily for the convenience of the employer (rather than merely as an added fringe benefit for employees).

Amounts Billed to Clients. When services are provided by the law practice, the lawyer or law firm can deduct 100% of job-related meal expenses by billing the client separately for these costs. (Obviously this isn't always practical.) The client is then stuck with the 50% disallowance rule. If separate billing doesn't occur, the 50% disallowance rule applies to the lawyer/law firm.

Charity Sporting Event. The allowable deduction for the cost of a ticket to a qualifying charity sporting event isn't reduced by the

50% meal disallowance rule even when meals are included. The ticket package must include admission to the event, but it can also include meals and refreshments. To qualify, the charitable event must give 100% of its net proceeds to a charity and use volunteers to do almost all the work. The classic example is a charity golf tournament with a meal included in the deal.

As you can see, there are enough exceptions to the 50% disallowance rule that most lawyers can meet at least one, if not more of them. To the extent your law practice (or your client's business) qualifies for any of them, it's important that the qualifying expenses be tracked separately (typically by charging them to a separate account in your accounting records) so that a full deduction can be claimed.

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

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LEGAL BRIEFS

We rely on members to provide announcements for the Legal Briefs section. If you have a new member of the firm, you've moved or you or a member of your firm has received an award or recognition for a professional or community activity, we want to know and share it with fellow bar members. Please email your submissions to lbp@camdencountybar.org.

The American Bar Association Section of Real Property, Trust and Estate Law's *Probate & Property* Magazine awarded **Anthony R. La Ratta** and **Melissa Osorio Dibble** the 2014 Excellence in Writing Award. Their article "What's in a Name: Writings Intended as Wills" published in the May/June issue of the magazine won Best Practical Use Article for Trust and Estates.

Mr. La Ratta is a Partner 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. Ms. Dibble is an Associate in the Litigation Department. She concentrates her practice in the area of Estate and Trust Litigation.

Capehart Scatchard is pleased to announce that Shareholder **Mary Ellen Rose** has been named as a member of the firm's Executive Committee and as the Assistant Managing Shareholder of the firm. Ms. Rose focuses her practice in the areas of commercial and business law, transportation, and franchise law.

Steven K. Mignogna of Archer & Greiner P.C. spoke at one of the nation's leading conferences for trust and estate attorneys and professionals, where he led a panel program. Mr. Mignogna, Chair of the Estate & Trust Litigation Group at Archer & Greiner in Haddonfield, served as a faculty member at the, 49th Annual Heckerling Institute on Estate Planning.

Mr. Mignogna, focuses his practice in commercial litigation, with a concentration on probate matters, estates, fiduciaries, guardianships and real estate.

Archer & Greiner's **Stephanie J. Zane** was appointed to serve a two year term on the National Program Award Committee for the American Inns of Court, which is a committee made up of 21 members from across the county. She has also been reappointed by the New Jersey Supreme Court Committee on Character where she is currently serving in her second term.

A Partner in the firm's matrimonial and family law department, Ms. Zane has extensive experience in complex matrimonial litigation and her practice is focused on addressing all aspects of divorce, custody, child support (and related issues) and domestic violence litigation.

Capehart Scatchard is pleased to announce that **Michelle L. Corea** (Litigation Department) and **Nikitas Moustakas** (Business and Health Care Departments) have been elevated to a level just below full equity partners.

Parker McCay is pleased to announce the promotion of **Jeffrey D. Winitzky** to Shareholder. Mr. Winitzky concentrates his practice in public finance law. Prior to joining Parker McCay in 2005, Mr. Winitzky was an associate with Kutak Rock, LLP in Denver, Colorado. He also served as a judicial law clerk for the Honorable Frank A. Buczynski, Jr., Presiding Judge for the Superior Court of New Jersey, General Equity, in Toms River.

A Devine Celebration!

Association members, friends and family members came to Tavistock for the 2014 Hon. Peter J. Devine, Jr Award Presentation to celebrate and honor **Marci Hill Jordan** who received the Association's highest honor.

Established in 1981 in honor of the popular Judge Devine, who served as president of the Camden County Bar in 1967-1968, Marci was chosen last year's recipient in recognition of her long record of distinguished service to the Bar Association and legal community. The Association congratulates Marci on receiving this recognition and high honor, and extends its gratitude for her many years of dedicated service.



Marci & Matthew Jordan



Gary Boguski & Eric Fikry



Past Association Presidents Joe McCormick, Mark Oddo, Andy Kushner, Brenda Eutsler, Linda Eynon, Lou Lessig, Jim Hamilton & Gary Boguski



James Creegan & Al Vitarelli



Mike Kulzer, Brenda Eutsler & Mary Colalillo



Chuck Heusler, Jim Hamilton, Bob Harbeson & Carl Gregorio



Ellis Medoway, Paul Snyder & Frank Allen



Mike Foster, Mike Dennin & Steve DiStefano



Susan Goldberg, Clare Ciconte, Marci Hill Jordan & Tom Hlawatsch



Les Jandoli, Tom Hlawatsch & Steve Berryhill



Amir Goodarzi & Jenifer Fowler



Joe McCormick, Jerry Poslusny, Lauren Tovinsky, Al Schwalbe & Mark Jacobs



Ed Borden & Judge Snyder

WINE & FOOD

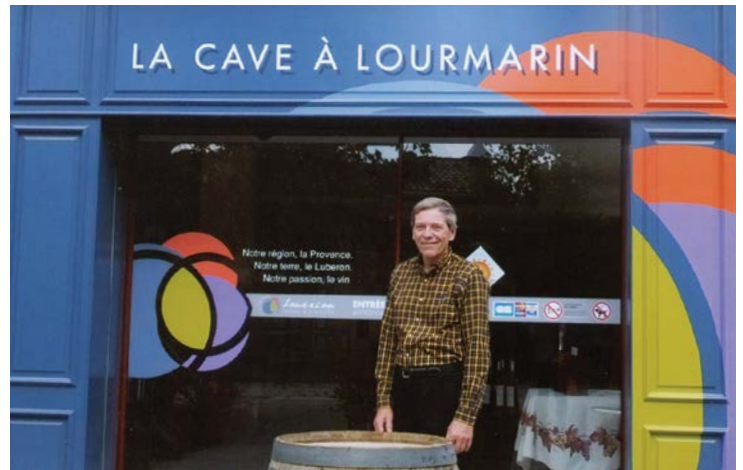
By Jim Hamilton

While I was deterred from attending an annual Bordeaux tasting in New York City by hysterical forecasts of an “historical” blizzard, I was fortunate the week before to be able to attend the latest Michael Skurnik Wines tasting in New York. There, I worked on searching out good value wines that may be available for purchase from your favorite wine retailer.

Among the wines being featured at this event were the German and Austrian wines brought to us by Terry Theise. Terry is one of the more colorful personalities in the world of wine, and can offer insights and opinions that enable one to delve beyond simple taste impressions. I enjoyed talking with Terry about the often overlooked virtues of Austrian Blaufränkisch.

One of the more affordable producers Terry represents is Glatzer, situated in the Carnuntum region of Austria. Walter Glatzer was on hand to pour his wines, two of which impressed me for their marriage of quality and value. Unlike many Austrian producers, because of the terrain and soils Glatzer is known more for his red than white wines. However, Grüner Veltliner is Austria’s most widely planted white grape, and 2013 is widely considered an exceptional Austrian vintage, and I enjoyed the **2013 Glatzer Grüner Veltliner Dornenvogel**. It exhibits fairly deep and intense flavor impressions of tart apple, white pepper, chalk dust and stones and should represent good value. If you want to experience a very nice Austrian red wine, but one that will be harder to find and cost a bit more (at least \$20 per bottle), search out **2012 Glatzer Blaufränkisch Reserve**. While the Blaufränkisch grape (also known as Lemberger) often can be a bit rustic, this wine, likely because it is aged in barriques (small oak barrels), has a more elegant delivery of its sumptuous and expansive fruit. The impression is one of black fruits that are rich and forward, but are framed by velvety tannins that provide structural balance.

Within the constellation of star producers in Austria, there are



some such as Knoll and F.X. Pichler that, by their longstanding superiority, command prices beyond what most casual consumers are willing to pay. As many seekers of wine value know, discovering and buying the wines of rising stars can pay dividends, allowing one to experience a wine that soon could be priced out of reach. Some years ago I tasted with Leo Alzinger his lineup of wines and left impressed by the overall quality, but puzzled by the seeming homogeneity the wines displayed. Leo is viewed by many as someone who continues to gain ground on the top producers, and after years of staying home, Leo was back in New York to pour his wines. Looking to beat the crowd, his was one of the first tables I visited, and I came away a bigger fan. The overall quality of the six wines I tasted was high, but at prices that were climbing. Since the varietals from which Leo fashions wines are limited (here to Grüner and Riesling), it is understandable that there will be similarities among the flavors each offers. From a cost of entry view, the Alzinger wine to buy probably is **2014 Grüner Veltliner Frauenweingarten Federspiel**. The impression is more of texture and soil than fruit, which is consistent both with Alzinger’s vineyard sites and his wine-making style. The wine is bracing in its acidity, conveying very focused, chalky, saline qualities with a touch of white pepper adding some spice. Clearly, this and the other Alzinger wines strive to complement rather than compete with food.

Terry Theise is best known for the German wineries he represents, and over the years, we have featured many of them in this column. One producer that seems perennially to be in the shadows of others in the Theise stable, such as Müller-Catoir and Dönnhoff, is Minges,

a winery founded in the 16th century. This can, of course, benefit consumers as overshadowed but quality producers tend to realize less money for their wines. Two Minges wines worth considering—and finding—include one that is dry and one that is slightly off-dry. **2013 Minges Gleisweiler Riesling Trocken** is a penetrating dry Riesling featuring spritely citric fruit delivered with steely precision and persistence. It is among the increasing number of trocken (“dry”) German wines finding their way to our shores. **2013 Minges Pfalz Riesling Kabinett** is a wine with some residual sugar that is by no means sweet. The fruit here is more orange and clementine in nature, with a touch of seltzer and the sensation of spring flowers.

(Continued on Page 13)

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By Casey Price

PRESIDENT'S PERSPECTIVE

If I Had \$1,000,000

The Barenaked Ladies is a pop band best known for its work from the 1990s. They have a moderately successful song called "If I Had \$1,000,000." They close many shows with this song and it is an interactive sing-a-long where the audience participates by both singing and throwing various items on the stage when they are highlighted in the song.

I recently heard this song and it gave me pause—something didn't sit right—and I love the song so what does that mean? Going back and re-listening I started to feel uneasy about something but couldn't quite put my finger on the problem. This led to a trip to the internet and azlyrics.com. That site lists the lyrics for almost any song so I found the lyrics and here they are, in part:

If I Had \$1000000
 We wouldn't have to walk to the store
 If I Had \$1000000
 We'd take a limousine 'cause it costs more
 If I Had \$1000000
 We wouldn't have to eat Kraft Dinner.
 (But we would eat Kraft Dinner. Of course we would,
 we'd just eat more.
 And buy really expensive ketchup with it.
 That's right, all the fanciest Dijon Ketchup. Mmmmmm.)

If I Had \$1000000 (If I Had \$1000000)
 I'd buy you a green dress (but not a real green dress, that's cruel)
 If I Had \$1000000 (If I Had \$1000000)
 I'd buy you some art (a Picasso or a Garfunkel)

If I Had \$1000000 (If I Had \$1000000)
 I'd buy you a monkey (haven't you always wanted a monkey?)
 If I Had \$1000000 I'd buy your love

If I Had \$1000000, If I Had \$1000000
 If I Had \$1000000, If I Had \$1000000
 I'd be rich.

It really is a great song and a lot of fun—you have to check out one of the live versions—but upon further examination the message is troubling or at the very least incomplete. It is actually the antithesis of the CCBA, our members and most successful people.

The song is about someone dreaming of life with \$1,000,000. It discusses all of the great things—relatively speaking, of course—the dreamer would do with \$1,000,000 but it never talks about action. There are dreamers and doers. This song is a dreamer's song. The dreamer wishes for his \$1,000,000 but the doer gets it. Where's my "Instant Karma" when I need it?

Heading into the final few months of my presidency I am grateful for both the dreamers and the doers. Dreaming plus doing leads to greatness and greatness leads to the CCBA. Thank you all and keep dreaming... and doing.

Until next month I wish you all the best.

— Casey

** If I Had \$1,000,000. Writers: Steven Page, Kevin Hearn, Ed Robertson, Jim Creeggan. Copyright: Fresh Baked Goods Inc., Treat Baker Music Inc., WB Music Corp.

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YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

The Return of Atticus, Hero Lawyer, is Cause for Celebration

By Matt Rooney

The literary world was turned on its head in a good way last month when Harper Lee, author of the groundbreaking classic *To Kill a Mockingbird*, announced to the world that she would publish a presumed-lost sequel titled *Go Set a Watchman*. It's been a long time coming. Amazing, given the legendary status achieved by *Mockingbird*, the *Watchman* novel will only be Ms. Lee's second published book, currently expected to hit bookshelves for summer 2015 a full 55 years after Americans first met the endearingly spunky and precocious Jean Louise "Scout" Finch and watched her come of age by struggling with profound issues of race, honor and justice.

Needless to say, just about everyone and their mother is beyond excited to get a copy. It's already #5 (as of this writing) on the Amazon Best Sellers list and we haven't even seen the book jacket! The nation is hungry for a good story.

You can count me among them. But which aspect of Harper Lee's surprise return to publication has me over the moon? The return of hero lawyer Atticus Finch, of course. And it couldn't come a moment too soon in my humble opinion.

A respected country lawyer plying his trade in fictional Maycomb County, Alabama, Atticus Finch is an affable, kind and strong man with a great deal of courtroom skill, who, throughout the course of the novel, further reveals an extraordinary quotient of courage in a morally-twisted Segregation Era South. Life in Maycomb often seemed complicated through the eyes of his daughter, Scout, but Atticus's decision to represent a black man falsely accused of rape was easy for him to make despite the strong disapproval of friends and neighbors. What else could a man of conviction do? And while politics permeated the novel's atmosphere, *Mockingbird* was as much a story of morally unambiguous parenting in a time and place when the debate over racial equality muddied the waters of many an American's soul.

Atticus resonated. Not since *Uncle Tom's Cabin* had a work of American fiction so

convincingly spoken truth to power. Thirty million copies sold, translated into more than 40 different languages, is proof enough. So perhaps unsurprisingly, despite stiff competition from Hollywood's panoply of bigger-than-life superheroes, Gregory Peck's iconic 1963 on-screen portrayal of Atticus earned the #1 spot on the American Film Institute's list of movie heroes over the last 100 years.

That's right: a lawyer beat out Gandhi, Batman, Patton, Spartacus, and Lou Gehrig!

There's a lesson in there for lawyers young and old. Ugly lawyer jokes are nothing new but recent headlines have done nothing to reinforce many citizens' faith in the U.S. justice system. Confidence in public institutions is hardly at an all-time high, and sad as it is to say, plenty of lawyers-turned-politicians don't help our cause. We could all use a little Atticus Finch in our lives at the moment to remind everyone, practitioners and non-lawyers alike, of the practice of law at its very best; to instill in us, as Atticus himself put it, the truth that courage isn't "a man with a gun in his hand," but rather

"when you know you're licked before you begin but you begin anyway and you see it through no matter what."

Change needs to start with you. Definitely don't forget to add *Go Set a Watchman* to your summer reading list, but between now and then, there are plenty of great ways for you to serve as a good ambassador for our profession to the South Jersey community outside of the courtroom. Step #1: 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 for updates, event information, and a million ways for you to get involved and make a difference.

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



Members of the Young Lawyer Committee were in the community again serving as volunteers at Cathedral Kitchen in Camden. Serving dinner to the homeless were: **Melissa Mark, Dave Hasner, Heather Lowney, Abraham Tran, Nancianne Aydelotte**

WINE & FOOD



Continued from Page 10

A slightly sweeter impression is offered by another value-priced producer, Merkelbach, with its **2013 Merkelbach Kinheimer Rosenberg Riesling Spätlese #1**. The profile is more stone fruit driven, with a lively acidity more than balancing the residual sugar one expects from a Spätlese level wine. The fruit is chewy and ripe, but never flabby, as it is more than kept in check by the wine's acidity.

The other focus of this tasting was 2010 Brunello di Montalcino, a highly acclaimed Tuscan vintage and a wine type that continues to grow in prestige and, correspondingly, cost. I tasted many of the 2010s, including some from top producers, and left wondering whether the investment of money as well as the time many of the wines should be given to reach optimal drinkability will yield the dividends expected. However, most Brunello producers fashion other, more affordable, wines, so let's talk briefly about some you may want to consider.

2012 Ciacci Piccolomini Ateo invariably represents good value as a non-traditional wine from a top flight producer. Ateo means atheist, a name chosen to make a statement against restrictive Italian wine regulations. Rather than using the Sangiovese Grosso grape of Brunello, this is a wine crafted from Cabernet Sauvignon and Merlot grapes. While it won't be confused with Bordeaux wines made from the same blend, it is an affordable and ready to drink, fruit-driven wine featuring taut black cherry and blackberry fruit.

Rosso di Montalcino has become known as "baby Brunello," which, of course, is partly a marketing tool but also recognition that it is a wine fashioned from the same grape variety by the same producer of the "better" wine. Typically, however, these wines will be made from "lesser" grapes and will receive shorter barrel aging. In many ways, it can be a vintage messenger, often being released two years before its Brunello counterpart. I enjoyed a number of the Rossos being poured at this tasting. **2011 La Sirena Rosso di Montalcino** is a pretty wine with supple, ripe red fruit engrained with elements of meaty game and dark petal flowers. Another producer offering a fairly priced Rosso is La Colombina. **2012 La Colombina Rosso di Montalcino** is a round wine with darker berried fruit that is gently tart and is rendered angular by its black pepper and mineral-infused accents. Finally, let's take another step closer to the present and talk about a wine from one of my favorite Brunello producers. **2013 Uccelliera Rosso di Montalcino** is a wine showing up-front red fruit, mostly cherry and cassis, with no rough edges to be found. There certainly is structure, but the grip is soft and relaxed. Owing to reputation, this probably is a lesser value than the two Rossos mentioned above, but as a result it may be more available.

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CRIMINAL LAW

The Collateral Consequences of a Sex Conviction

Continued from Page 7

Megan's Law "tier" hearing. At these hearings, the court will review the prosecutor's proposed risk calculations, hear the defendant's objections to those calculations, and ultimately arrive at a conclusion whereby a defendant is designated as a low-risk (tier I), moderate-risk (tier II), or high-risk (tier III) offender. For tier-I offenders, there is no community notification. For tier-II offenders, notification is made to the local schools, religious and youth organizations, as well as inclusion on the NJ State Police Sex Offender Internet Registry. The notifications for tier-III offenders include those in tier-II, plus door-to-door notification to all persons and businesses likely to come in contact with the defendant.

These notifications can have a devastating effect on a person. It is well-documented in our case law that they lead to physical threats, assaults, loss of employment and loss of housing, all of which may lead to isolation, depression, anxiety, and a disconnection from society. Naturally, these consequences lead to the most important question that most defendants have: when can the "Scarlet Letter" be removed and they be taken off the registry? The answer to that question is 15 years from the date of conviction or release from prison, whichever is later, so long as the defendant has not committed another "offense" during that period and can prove that he or she is not a threat to sexually recidivate. The current state of the law is that the word "offense" means any offense as defined by the New Jersey criminal code, including disorderly and petty disorderly persons offenses. Therefore, to remain eligible to be removed from the registry, a defendant must refrain from committing *any* offense, not just another sex offense.

Megan's Law applies to juveniles as well, though they fare a bit better than their adult counterparts in terms of the scope of community notification. Like adults, a juvenile's level of risk is determined at a post-conviction "tier" hearing, and the scope of community notification is triggered by the juvenile's tier classification. However, most courts refrain from publishing a juvenile's profile on the sex offender internet registry. In fact, there is a statutory exception to internet publication for juveniles who commit only one offense.

The collateral consequence that leads to the most surprise is Parole Supervision for Life (PSL). It is not surprising in the sense that it is part of one's criminal sentence for a sex conviction; indeed, everyone who pleads guilty to a sex crime understands and acknowledges that it is a part of their sentence. Rather, what is surprising is the intensity of the supervision and the restrictions that accompany it.

According to the legislative statement to the bill which created PSL, a parolee's supervision is to be treated like any other period of parole, meaning the parolee is subject to the standard provisions and conditions of parole. However, defendants on PSL are also subject to special conditions, which make for a far more onerous period of supervision than that of normal parole supervision. Among these special conditions are internet bans; GPS monitoring; curfews; travel restrictions; residency restrictions; bans on living with children, including one's own children, even when the underlying sexual offense did not involve children; mandatory polygraph testing, during which personal questions are asked, such as an examinee's masturbation habits and sexual fantasies; and mandatory sex offender counseling. Oftentimes, these special conditions coalesce to exacerbate the intensity of the supervision. For instance, the technical results of a mandatory polygraph, or an admission made during the examination, may lead to a GPS monitoring device being placed on

a defendant's ankle. Similarly, it has been documented that liberty restrictions have been revoked until a defendant passes a polygraph examination to the satisfaction of his or her parole officer. In one case, a parolee who had been compliant with his supervision conditions for nearly a decade was not permitted to fly on a plane to see his family until he passed a polygraph examination in which the issues to be discussed related to the underlying sex crime, not his compliance with parole supervision. These consequences are real possibilities for anyone serving on PSL and, thus, any defendant facing a sex charge should be made aware of them.

Release from PSL is very similar to removal from the Megan's Law registry. The only discernible difference is that a parolee must not commit a "crime" for 15 years after beginning his or her term of supervision, meaning a parolee may be released from supervision even if he or she commits a disorderly or petty disorderly persons offense.

As previously indicated, the intent of this article was to provide a brief synopsis of the two main collateral consequences of a sex conviction. Anyone representing someone charged with a sexual offense should reference the annotated statutes for Megan's Law (N.J.S.A. 2C:7-1 *et seq.*) and Parole Supervision for Life (N.J.S.A. 43-6.4) for more detailed information.

VERDICTS OF THE COURT *Superior Court of New Jersey*

VERDICT:	Damage Verdict: \$50,000 Against Defendant (1/7/15)	VERDICT:	No Cause (1/26/15)
Case Type:	UM/UIIM	Case Type:	Auto Negligence
Judge:	John A. Fratto, J.S.C.	Judge:	John A. Fratto, J.S.C.
Plaintiff's Atty:	John J. Del Casale, Esq.	Plaintiff's Atty:	David W. Sufrin, Esq.
Defendant's Atty:	Christine Mercado-Spies, Esq.	Defendant's Atty:	Charles J. Lanzalotti, Esq.
L-2025-13	Jury (8)	L-4698-12	Jury (8)
VERDICT:	No Cause (1/14/15)	VERDICT:	Damage Verdict: \$55,000 Against Defendant Marino & Smith (1/26/15)
Case Type:	Auto Negligence	Case Type:	Auto Negligence
Judge:	John A. Fratto, J.S.C.	Judge:	David M. Ragonese, J.S.C.
Plaintiff's Atty:	Danyl S. Patterson, Esq.	Plaintiff's Atty:	Vincent Campo, Esq.
Defendant's Atty:	Andrew V. Ha, Esq.	Defendant's Attys:	Tanya Riotto Seybold, Esq. and James Nolan, Esq.
L-437-12	Jury (6)	L-5150-11	Jury
VERDICT:	Liability Verdict: 60% Against Defendant Hutchins & 40% Against Defendant Johnson (1/14/15)	VERDICT:	No Cause (1/29/15)
Case Type:	Auto Negligence	Case Type:	Personal Injury
Judge:	Louis R. Meloni, J.S.C.	Judge:	Michael J. Kassel, J.S.C.
Plaintiff's Atty:	Stephen Guice, Esq.	Plaintiff's Atty:	Gary Piserchia, Esq.
Defendant's Atty:	Kimberly Hoehing, Esq.	Defendant's Attys:	Emery Mishky, Esq. and Steve Raymond, Esq.
L-4787-12	Jury	L-868-12	
VERDICT:	Damage Verdict: \$15,592.17 Against Defendant Kane Builders, Inc. (1/20/15)		
Case Type:	Contract		
Judge:	John A. Fratto, J.S.C.		
Plaintiff's Atty:	Eric C. Milby, Esq.		
Defendant's Atty:	Eric J. Phillips, Esq.		
L-3904-13	Bench		

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LAW OFFICE MANAGEMENT

Search Marketing— Background and Key Concepts

By Greg Sutphin, Partner in Progress – GetLegal.com

“As a CLE presenter for legal organizations, I am often asked questions about search engine optimization (SEO) that are still very basic. As a digital marketing professional, I see spam emails and advertisements of purported “SEO experts” promising “the first page of Google ranking” and setting unrealistic expectations for the success of search campaigns. It is to that end I write this article on search marketing starting (and ending) with the ideology and basic concepts.

Simply put, search marketing is the process of gaining traffic to a website and visibility from search engines through both paid and unpaid efforts.

Although to the uninitiated, search engine marketing can sound like alchemy, the concept supporting search engine marketing is fairly simple. When a consumer or business person searches the web through either a text box or by clicking through a directory hierarchy, he or she is in “search mode.” This “state of mind” is unique because it signals to the search engine (and to marketers) that the person is looking for information, often of a direct nature.

“Search mode” means that the searcher may very well be at the beginning, middle, or end stages of the buying cycle. When someone is researching a product, service or an attorney to whom they have been referred to satisfy an immediate or future need, they are in a particular state: they desire relevant information and are open to digesting and acting upon the information at their fingertips, all made possible by a search engine. This makes search engine results some of the best sources of targeted traffic, whether this traffic originates from “organic” unpaid search listings or paid advertising listings.

Many think of search engines as delivering the search results or SERPs (Search Engine Results Pages) in the form of purely textual results. Actually, search results can be any mix of text, images, video, or audio. In the United States, search engines don’t simply include Google, Yahoo and Bing; they also include commerce sites such as eBay and Amazon, as well as specialty search engines such as YouTube and Hulu for video; “people” search engines such as LinkedIn, or online business directories for local results, including IYPs (Internet Yellow Pages) and sites such as Yelp, Avvo (attorneys) and other legal directories, and on-line reviews/sites.

All search engines use algorithms to attempt to provide the most relevant results to every potential client (and THAT’S what they are... potential clients), taking into account not only the search keywords used but also the searcher’s location, device, operating system, previous search behavior, and even identity. The better any specific search algorithm for paid or organic (unpaid) results is, the happier the searcher is with the results. Because search engines compete for the attention, eyeballs, and ears of searchers, there is great incentive for constant improvement and innovation.

To leverage the power contained within this targeted traffic source, lawyers, or the marketers that they may retain for their specific campaigns, must understand how to use both paid and organic SEM effectively and have realistic expectations about what they can expect each methodology to achieve. Realistic expectations for a successful search marketing campaign should be based upon several factors, including the competition for organic search results and keywords in a specific area of law. For example, personal injury-related keywords are more competitive than equine law-related keywords.

Search Marketing : The Categories

Search Marketing encompasses:

SEO: Earning traffic through unpaid or free listings

SEM: Buying traffic through paid search listings

Originally called “search engine marketing,” the shorter phrase “search marketing” is now often used as the umbrella term over SEO and SEM. The longer phrase “search engine marketing” (SEM) is now typically used to describe paid search activities.

FACT: “SEO” part of search marketing starts with the design of the web site. When I am asked to “do SEO to my site”, the design and architecture of the site often must be altered or redesigned (i.e. for mobile, load speed, etc.) for a successful SEO campaign. See Google’s Webmaster’s Guidelines.

What is SEM and Paid Search Marketing?

SEM and/or “Paid Search” usually refers to paid listings, with the longer term of search marketing used to encompass both SEO and SEM. Below are some of the most common terms also used to refer to SEM activities:

(Continued on Page 17)



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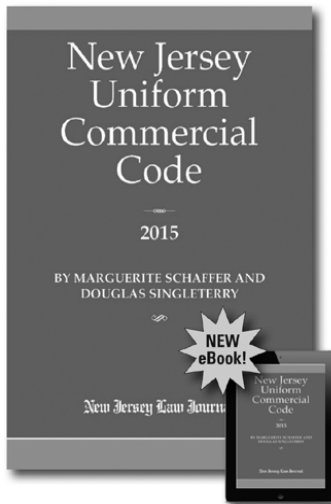
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Search Marketing—Background and Key Concepts

Continued from Page 15

- Paid search ads
- Paid search advertising
- PPC (pay-per-click)
- PPC (pay-per-call) – some ads, particularly those served to mobile search users, may be charged by the number of clicks that resulted in a direct call from a smartphone.
- CPC (cost-per-click)
- CPM (cost-per-thousand impressions)
- Most search ads are sold on a CPC / PPC basis, but some advertising options may also be sold on a CPM basis.

What is SEO / Search Engine Optimization?

SEO stands for “search engine optimization.” It is the process of getting traffic from the “free,” “organic,” “editorial” or “natural” search results on search engines.

A few search marketing subcategories:

- Search Marketing: Landing Pages
- Search Marketing: Local Search Marketing
- Search Marketing: Mobile

Successful SEO (organic) campaigns must include a multi-faceted and simultaneous approach involving many factors to be successful. There is no “one thing” that makes an SEO campaign successful. However, sound principles and strategies must be implemented to reach specific goals.

The two types of SEO, in a broad sense, are on-site SEO and off-site SEO. More specifically, on-site SEO involves implementing sound strategies implemented “on” the website such as internal linking, proper use of title tags and other meta tags, etc. Off-site SEO involves implementing strategies that are executed “off” the site such as inbound linking from other relevant sites, “local” search, and social media “sharing” of blog content. Although SEO is much more detailed than this article is intended to encompass, a good place to start is Google’s *Webmaster’s Guideline* which is available to anyone.

Any professional SEO specialist or company should follow Google’s Webmaster’s Guidelines. Do not assume that any search marketing company follows their guidelines. Ask them if they are being considered for the firm.

Search marketing is an ever-changing science, but understanding the basics can help when making an informed decision about retaining a trusted company. Why is that important? Search marketing is crucial for the overall success in attracting potential clients, who do not already know you, to your website.

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The 2015 **Black Letter Blast on Criminal Law Seminar** was another tremendous success, drawing nearly 100 lawyers to Tavistock for this annual rite of Winter. Presenters included (l-r) **Justin T. Loughry, Esq.**, Loughry & Lindsay; **Linda A. Shashoua, Esq.**, Assistant Prosecutor; **Hon. Edward J. McBride, Jr., P.J.Cr.**; **Hon. Michele M. Fox, J.S.C.**; **Dennis Wixted, Esq.**, Zucker Steinberg Sonstein & Wixted, P.A.; **Derek A. DeCosmo, Esq.**, Zucker Steinberg Sonstein & Wixted, P.A.; moderator **Morris W. (Mike) Pinsky, Esq.**, Law Offices of M. W. Pinsky; Not pictured, **Timothy A. Wright**, Assistant Public Defender.



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