

MATTHEW T. ROONEY TO BE INSTALLED AS 98TH CAMDEN COUNTY BAR PRESIDENT



Friends and colleagues from the Bench and Bar are invited to join us at the Camden County Boathouse on June 13, 2024 for the annual gala Installation of Association and Foundation Officers and Trustees celebration to witness Matthew T. Rooney become the 98th President of the Camden County Bar Association. Rooney will receive the oath of office from Hon. Michael Donohue, J.S.C. (Ret.), and the other incoming officers and trustees of the Association and Foundation will receive their oaths of office from Hon. Nan S. Famular, P.J.Ch. (Ret.).

Rooney attended undergrad at the Catholic University of America and graduated Summa Cum Laude and as a member of Phi Beta Kappa Honors Society. Rooney attended Rutgers School of Law - Camden and graduated in 2011. After law school Rooney was admitted to practice in New Jersey in 2011 and the District of Columbia in 2012. Prior to entering private practice, he served a clerkship for Hon. Nan S. Famular, P.J.Ch. (Ret.) for the 2010-2011 court term. After completing his clerkship, Rooney went on to practice with the law firm of DeMichele & DeMichele, P.C. in Haddon Heights, where he remained for twelve years before moving to the law firm of Blaney, Donohue & Weinberg, P.C. in Avalon.

As a Municipal Prosecutor, Matt has served multiple South Jersey communities over the course of his career including Middle Township (Cape May), Millville (Cumberland), Salem City (Salem), Lower Township (Cape May), Woodbine (Cape May), Wildwood Crest (Cape May), Haddon Heights (Camden), Lawnside (Camden), Berlin Borough (Camden), Stone Harbor (Cape May), Avalon (Cape May), and Mullica Township (Atlantic). Matt is presently the solicitor for Middle Township, New Jersey where he advises the Township Committee, provides a wide array of legal services for the township, and represents three individual volunteer boards.

Matt has been an active member of the Camden County Bar Association for the past 12 years, having served as Young Lawyer Trustee in 2014-2015, and co-chairing the CLE Committee from 2017-2023. He has served on the Board of Trustees of the Camden County Bar Association since 2015, becoming secretary in 2020.

Rooney is a noted leader for both the South Jersey bar and in New Jersey public affairs. In 2018, Matt was recognized as a "Top Divorce & Family Attorney" by SJ Magazine based upon the votes of fellow New Jersey lawyers. He was also recognized as a "Top DWI Attorney" in 2019 and "Top Family Law Attorney" in 2021 by the same publication. He was previously named a "rising star" in state politics by New Jersey's Gannett newspapers in 2013. He has also been interviewed or cited by various national, regional and local publications ranging from the Washington Post and Fox News to The Philadelphia Inquirer and The

Continued on Page 2

DON'T DELAY - RENEW TODAY!

The Camden County Bar Association's commitment to service to our members and the community remains our focus for the upcoming Bar year. As a member of the Camden County Bar Association, you are able to renew your membership online for the 2024-25 Bar year. Please visit <https://camden.intouchondemand.com/barlanding.aspx> and log into your profile.

The Camden County Bar Association is dedicated to finding solutions to your challenges, keeping you informed on the ever-changing legal landscape (hello AI!), connecting you with other attorneys in and around Camden County, and offering you value for

your hard-earned dollar. Below are just some benefits of continued membership with the CCBA:

- ◆ One free membership directory listing with your membership (\$50 value). NOTE: You must contact Bar staff to select your free directory listing. Contact Marian McBeth at mmb@camdencountybar.org
- ◆ Discounts on CLE seminars - members save 60-75% on CCBA-sponsored seminars vs. many competitors and approximately 30% vs. non-members. CCBA seminars offer both NJ MCLE and PA CLE credits to help you meet your annual requirement.

- ◆ Unique benefits from our Partners in Progress such as advice and information for attorneys, law firm website and marketing experts, telephone and merchant services discounts, discounts from payroll services, ABA publications, office supplies, car rentals and travel discounts, and more.
- ◆ Plus all the usual benefits of CCBA membership such as important updates from the courts, exclusive opportunities to connect with members of the Bench and Bar, the Lawyer Referral Service to help you grow your practice, our vibrant Young Lawyers Committee, and discounted attorney ID Cards providing easy access to the Camden County Hall of Justice.

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THE DOCKET

MAY 2024

Thursday, May 2

CCBF Board of Trustees Meeting
5 p.m. - Bar Headquarters/Zoom

Thursday, May 2

Black Letter Blast on Criminal Law
4 p.m. - Zoom

Monday, May 6

Civil Practice Update
2 p.m. - Zoom

Monday, May 13

CCBA Board of Trustees Meeting
4:30 p.m. - IL Villaggio, Cherry Hill

Monday, May 13

Cocktails & Conversation
6 p.m. - IL Villaggio, Cherry Hill

Matthew T. Rooney to be Installed as 98th Camden County Bar President

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Press of Atlantic City. In addition to founding and editing a popular state-based news website, Matt hosts a weekly talk program show, 'The Matt Rooney Show,' on Philadelphia's Talk Radio 1210 WPHT.

A proud life-long South Jersey resident with deep familial roots in Camden, Gloucester, Cumberland and Cape May counties, Rooney is a graduate of Paul VI High School in Haddonfield and a staunch advocate for our region.

MAY
13

Tentative Agenda for May 13 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4:30 p.m. and will be an in-person meeting at IL Villaggio. All meetings are open to the membership. Anyone interested in participating should notify and confirm their attendance by calling Bar Headquarters at (856) 482-0620.

- I. Call to Order
- II. Approval of Minutes from Meeting
- III. Treasurer's Report
- IV. President's Report
- V. Executive Director's Report
- VI. Committee Reports
 - a. Membership Committee
 - b. Young Lawyers Committee
 - c. Standing Committee Reports
- VII. Foundation Update
- VIII. NJSBA Update
- IX. Old Business (if any)
- X. New Business (if any)
- XI. Adjournment

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THE BARRISTER

Published monthly, except July and August, by the
Camden County Bar Association.

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PRESIDENT'S PERSPECTIVE

By Matt Rooney

"The energy we show up with is more often than not the energy we encounter."

—Rasheed Ogunlaru



It was truly wonderful to see a packed house on April 30th at IL Villaggio Restaurant's beautifully redone bar and restaurant as we honored John Kearney, Esquire, our 2024 Devine Award recipient. The Devine reception is our first big event of the spring season, and I know John was gratified to see a robust turnout of friends, colleagues, and members of the judiciary to recognize his legacy of contributions to our Association.

One particular thing John said during his acceptance speech struck me: that joining the bar had been, paraphrasing, 'the best decision of his career.' That's quite a statement especially when the person saying it is receiving an award for his exceptional track record of contributions to the legal community! John's testimony is all the more notable when you consider

that, according to a 2023 analysis by The Washington Post, lawyers are allegedly the least happy workers of any profession in the entire United States of America.

I don't pretend to be an expert on happiness, but it might be worth considering a possible correlation between career satisfaction and... putting it bluntly, contributing something to the world of law beyond the practice of law. Human beings are inherently social creatures, and the relationships we build – and the lives that we touch – are always the most reliable source of succor as we advance in life.

Think about it: does any lawyer at his or her retirement party ever actually stand up at the microphone and say "darn, I wish I could file just one more brief!" Perhaps someone has offered up that lament before, but I'm guessing that person was also probably a participant in that depressing *Washington Post* survey.

We get out what we put in. Join us at one of our many upcoming spring and summer events for all of the proof you'll ever need.

Advertise at the 2024 Installation Dinner!

Help support the Bar Foundation's community service projects.

This year's annual Installation of Officers Dinner will take place on **Thursday, June 13** at the Camden County Boathouse in Pennsauken, NJ. Celebrating 143 years of service to the profession and community, the event will feature a cocktail hour with hors d'oeuvres and delicious dinner, along with music and program installing the new Officers and Trustees of the Association & Foundation.

Show your support as **Matthew T. Rooney** is installed as the Association's 98th President, and **Rachael B. Brekke** is installed as President of the Camden County Bar Foundation.

Pay tribute to Matt and Rachael, and the other incoming officers and trustees and thank them for the time and effort they give to both organizations by placing an ad to be featured on a loop on a screen at the Installation Dinner on June 13. Proceeds from the event and advertising support the Bar Foundation's many community service projects that improve the quality of life for local residents, such as parties and picnics for underserved children in Camden, scholarship awards for a graduating senior at each of Camden County's high schools, scholarship awards for deserving law students, and much more!

Use the ad reservation form in this month's issue to reserve a display ad for your firm or place your own personal ad. Ads must be received at Bar Headquarters no later than **Friday, June 7** to be included.

Hope to see you there!

INSTALLATION DINNER

honoring

Matthew T. Rooney

AS THE 98TH PRESIDENT OF THE
CAMDEN COUNTY BAR ASSOCIATION

JUNE 13, 2024

CAMDEN COUNTY BOATHOUSE

Sponsorship Opportunities for
the 2024 Installation Dinner!

See Page 22 for more details.

FOUNDATION UPDATE

A YEAR IN REVIEW!! THANK YOU!!!

By Dawnn E. Briddell



Friends, here we are again at the end of another fiscal year and administration. First and foremost, I need to thank each and every member of the Camden County Bar Association and all our Partners and friends who supported the Foundation events over this past term. WE COULD NOT DO WHAT WE DO WITHOUT ALL OF YOU!!!! I also want to thank the **Foundation Executive Committee (Vice President Steven Salinger, Treasurer Tommie Ann Gibney, Secretary Lynda Hinkle)**, and the **Foundation Board of Trustees** for all their hard work and commitment to service for the Foundation. The incoming slate of officers, guided by incoming President Rachael B. Brekke, will be a source of inspiration in their continued service. Now, more than ever, moving forward with the Foundation's mission will take all of us to actively participate and contribute our time, talent, and treasure where we can. Suffice it to say the 2023-2024 term will go down in the record books. There are many lessons to be learned from our shared experiences. Who knew we could host a **Bingo Night** that would be a hands down success?? We must do that again! And again!!!!

We also had additional successes throughout the term, beginning with cool breezes and delicious food at our **Annual Installation** in June, 2023 at the Cooper River Yacht Club. We enjoyed a wonderful evening as the guests of Marty and Jane Abo's **Festivus** in July, 2023. The weather and turn out could not have been better at the **Charity Autumn Scramble** held at the Deerwood Country Club in October, 2023. We also spread our wings and tried a new venue for our **Fall Frolic** at Brio Italian Grille in November, 2023. Also in November we visited the Blue Monkey Tavern for our **14th Annual Lobster Bake Fundraiser**. The **Annual Children's Christmas Party** celebrated the holidays in December, 2023 and shared comfort and joy with children from the Boys and Girls Club, Anna Mae Sample Shelter, Better Tomorrows, Holy Name, and Hispanic Family Day Care. As I mentioned earlier, we held our first **Bingo Night** in January, 2024. This one is a keeper!!! We held our **10th Annual Chili Cook-Off For a Cause** at the American Legion Post No. 371

in February, 2024. And, we also stumbled just a little; because of unforeseen and unexpected circumstances beyond our control, we had to postpone the Spring Fundraiser *Lawyers Got Talent Too*. I want to thank the **Spring Fundraiser Committee, Matthew Portella, Nancianne Aydelotte, Jim Hamilton, Hon. Stephen Holden** and **Executive Director Kara Edens** for hours of service in planning and working with talent and guest judges to put this event together. And if you were on the fence about performing, here is your chance to throw your hat into the *LGTT* ring! *LGTT* will be rescheduled for later in 2024, so please, please, please stay tuned. Also, join us and members of the Bench for **Cocktails and Conversation** on May 13, 2024 at IL Villaggio. Scholarship awards will be presented to selected law school students at this annual "members only" affair.

So, through it all we have been busy and we hope you approve. Our collective efforts raised money to benefit the Annual Children's Holiday Breakfast and Party, Larc School, Camden County Veterans' Haven, other charitable endeavors, and to award scholarships to Camden County high school seniors and area law students.

What's on the horizon?? Please join us as we celebrate the installation of **Matthew T. Rooney** as Bar Association President, and **Rachael B. Brekke** as Foundation President on June 13, 2024 at The Camden County Boathouse. Have fun, play games, and dance a little at the **Annual Children's Picnic** on June 15 at Challenge Grove Park. Last, but by no means least, enjoy a blast from the past at our **Festivus in July** on July 10 at Marty and Jane Abo's Casa Abo.

So in closing, and as I say "goodbye", remember that the only thing constant in this life is change. The only thing we can do is be flexible enough to roll with it. Last year graced us with an opportunity to take stock of our lives, our systems, our plans, and assess if there is anything we should do differently. Maybe even better. "Best Practices" has taken on a whole new meaning. Change can be scary and difficult to get behind. But in the final analysis, it either is or it isn't. It's either right or it's not. It'll either work or it won't. Be well.

VOLUNTEERS NEEDED

CAMDEN COUNTY BAR FOUNDATION'S ANNUAL CHILDREN'S PICNIC

Join us for the Camden County Bar Foundation's annual Children's Picnic on Saturday, **June 15** from 10 a.m. to 12 p.m. Over 200 underserved inner-city kids are expected to attend and enjoy a day of fun in the sun complete with bounce houses, games, DJ & dancing, hamburgers and hot dogs, cotton candy and ice cream, face painting, and more!

Volunteers are needed for everything from set up and clean up, to grilling and spinning cotton candy, and coordinating games and having fun with the kids. Middle and High Schoolers can earn community service hours by volunteering! Volunteers can register online and will receive additional information in the coming weeks as we approach the event.

All those interested in volunteering can contact **Kara Edens** at kara@camdencountybar.org or by going to our website at <https://www.camdencountybar.org/lrs-calendar>



WELCOME NEW MEMBERS

APPROVED BY CCBA BOARD

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Limited Student (2)

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Lauren Marshall

A Devine Evening

It was a lovely evening at IL Villaggio on April 30th as we celebrated the 2023-24 Hon. Peter J. Devine, Jr. Award recipient, John B. Kearney. Friends, family and colleagues came out to congratulate and celebrate with our deserving award recipient as he was presented with the Association's highest honor for distinguished service to the profession and community. John addressed the attendees and expressed his genuine gratitude for being named this year's Devine Award recipient. As the pictures show, a wonderful time was had by all. Once again, congratulations John!



Some of our distinguished past Devine Award recipients with this year's recipient



Salvatore Siciliano and Jennifer McPeak



Past Devine Award Recipients Hon. Michele Fox,
Hon. Fran Axelrad, Hon. Mary Eva Colalillo and Hon. Linda Eynon



Past Devine Award Recipients Andrew Kushner,
Hon. Linda Eynon and Richard DeMichele, Jr.



Past Devine Award recipient Gary Boguski
and Hon. Thomas Shusted, Jr.



Past Devine Award recipient Joseph McCormick
with Brad Allen and Michael Bogdonoff



Donna Moffa and past Devine Award recipient
Louis Moffa, Jr.



Past Devine Award Recipient Barry Rosenberg
and Partner in Progress Marty Abo



Devine Committee Chair Louis Moffa, Jr. and CCBA President
Matthew Rooney present John Kearney with his award



Daniel Mellor, Rachael Brekke, Carly Fowler
and Steve Salinger



Christopher Leise and John Kearney



CCBA President Matthew Rooney
and Past President Michael Dennin



Bill DeSantis and John Miller



2023 Devine Award Recipient: John Kearney,
William Kenny and James Hamilton, Jr.



2023 Devine Award recipient John Kearney
with his wife Ann and daughter Sheila



2023 Devine Award recipient John Kearney
and Sanford Schmidt



Considerations Under the New Jersey Wrongful Death Act

by Thomas D. Begley, Jr., Esq., CELA and Ethan J. Ordog, Esq.

Litigating under the New Jersey Wrongful Death Act can be complex. A number of issues must be considered.

Item number one is "Who is the plaintiff?"

When there is a Will, the plaintiff is the Executor. When the plaintiff died intestate, the plaintiff is the Administrator ad Prosequendum, Administrator, or persons who would be entitled to recovery including any spouse or child. The claim is usually divided into two separate recoveries. One is the survival claim, and the other is the wrongful death claim. When there is a Will, the recovery is payable to the estate and is delivered to the Executor. When there is a Will, there is usually no bond required of the Executor under the terms of the Will, and the Executor signs the Release. The survival claim is distributed by the Executor pursuant to the terms of the Will. When there is no Will, payment is made to the estate but delivered to the Administrator. The Administrator of the estate, not the Administrator ad Prosequendum, signs the Release. When there is no Will, the Administrator is required to post a bond. When there is no Will, distribution is made under the New Jersey Intestate Statute discussed below. Creditors of the decedent have claims against the estate.

There is federal estate tax against the estate decedent to the extent that it exceeds \$13,610,000 in 2024. There is no New Jersey estate tax for Class A beneficiaries. Class A beneficiaries are parents, grandparents, spouses, civil union partners, domestic partners, a child or children of

the decedent, an adopted child or children of the decedent, the issue of any child or legally adopted child of the decedent and stepchild of the decedent. All other beneficiaries are subject to the New Jersey inheritance tax. The New Jersey inheritance tax rate is 11% on any amount in excess of \$25,000 up to \$1,100,000 (no tax below \$25,000), 13% on any amount in excess of \$1,100,000 up to \$1,400,000, 14% on any amount over \$1,400,000 up to \$1,700,000, and 16% on any amount over \$1,700,000.

The next component of a claim under the Wrongful Death Act is a wrongful death claim. Generally, claimants recover in the same manner they would inherit under the New Jersey Intestate Statute. However, when there is a surviving spouse of the decedent and one or more surviving descendants of the decedent, they shall be entitled to equal proportions of the recovery notwithstanding the Intestate Statute. If any person so entitled was dependent on the decedent at his or her death, he or she shall be entitled to take the same as though they were the sole persons entitled, in such proportions, as shall be determined by the Court without a jury, and as will result in a fair and equitable apportionment of the amounts recovered, among them, taking into account the age of the dependents, their physical and mental condition, the necessity or desirability of providing them with educational facilities, their financial condition, and the availability to them of other means of support, present and future, and any other relevant factors that will contribute to a fair and equitable apportionment of the amount recovered.

Continued on Page 8

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Considerations Under the New Jersey Wrongful Death Act

Continued from Page 7

In allocating between the survival claim and the wrongful death claim, it should be kept in mind that creditors of the decedent have a claim against the estate but not against any funds allocated to the wrongful death recovery. It should also be kept in mind that there is no federal estate tax or New Jersey inheritance tax against funds allocated to the wrongful death claim.

The New Jersey Intestacy Statute reads as follows:

Spouse and parent(s), but no children:

Spouse:

The first 25% (but not less than \$50,000 nor more than \$200,000) plus three-fourths of the balance

Parent(s):

One-fourth to parent(s)

Spouse and children of the decedent, all of whom are also children of the spouse (and spouse has no children by any other relationship) or Spouse, no children or surviving parents of the decedent:

Spouse:

100% of estate

Spouse and children of decedent, some of whom are not children of spouse:

Spouse:

The first 25% (but not less than \$50,000 nor more than \$200,000) plus one-half of the balance

Children of decedent:

one-half

Spouse and stepchildren (children of Spouse who are not decedent's children):

Spouse: 100%

No spouse or domestic partner:

Descendants by representation

Parents:

Decedent's parents share equally. If only one parent survives, that parent receives the remaining estate.

Siblings or their descendants by representation

Grandparents

Descendants of

grandparents

Stepchildren or their descendants by representation

NOTE: Shares of predeceased children pass to descendants by representation.

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VERDICTS IN THE COURT

APRIL 2024

SUPERIOR COURT OF NEW JERSEY

VERDICT: TOTAL DAMAGES VERDICT (\$5,000)

Case Type: PERSONAL INJURY
Judge: ANTHONY M. PUGLIESE, J.S.C.
Plaintiff's Atty: KEVIN S. RIECHELSON, ESQ.
Defendant's Atty: RAYMOND F. DANIELEWICZ, ESQ.
L-2308-22 JURY

VERDICT: LIABILITY 100% (\$46,533.60)

Case Type: BOOK ACCOUNT
Judge: JOHN S. KENNEDY, J.S.C.
Plaintiff's Atty: KRISTEN DAVIS, ESQ.
Defendant's Atty: JOHN SHIELDS, ESQ.
L-3050-22 JURY

VERDICT: NO CAUSE

Case Type: PERSONAL INJURY
Judge: MICHAEL J. KASSEL, J.S.C.
Plaintiff's Atty: EDWARD H. MULVIHILL, ESQ.
Defendant's Atty: COLIN P. HACKETT, ESQ.
L-1581-21 JURY

VERDICT: NO CAUSE

Case Type: AUTO NEG
Judge: JUDITH S. CHARNY, J.S.C.
Plaintiff's Atty: BRUCE WALLACE, ESQ.
Defendant's Atty: BRANDON COHEN, ESQ.
L-3493-21 JURY

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FINANCIAL FORENSICS



Merging, Starting or Buying (or Buying Into) a Practice? Sole Searching Questions to Review With Your CPA

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

Attorneys are well prepared for the practice of law, but do you think you are similarly adept for the business of law. Have you been thinking about leaving a firm to start your own, been approached to merge, are doing the approaching, just beginning in the legal profession or have been running your own firm for years? Well, this gray-haired baby-boomer has tried to compile below at least some of the questions I've played devil's advocate with clients, legal friends and colleagues to at least explore for one of your most important clients –YOU.

1. What are your qualifications for operating this practice?
2. Should you "go it alone" or go in with another new lawyer?
A seasoned lawyer?
 - a. Consider a "trial" period.
 - b. Consider expense sharing or "of counsel".
 - c. Consider your separate malpractice coverage.
 - d. Inform clients in written fee agreements that you and another lawyer may not be in the same firm.
 - e. Consider complimenting skill sets, both technically and personally
 - f. Consider "who gets what" on breakup (i.e. phone number, website, office space, files, etc.)
 - g. Confirm other's financial position/ability.
 - h. Obtain Abo's "122 Point Checklist on Buy-sell Agreements" from www.aboandcompany.com

3. Why go into this practice (increase wealth, purchase lifestyle, job vs. career, exit planning strategy)?
4. How much money are you able to put into this practice?
5. How much money do you need to borrow?
6. Where will the office be (i.e. present location, incubator, sublet, other law office, from home, etc.)?
7. Are you planning on providing legal services for "rent"?
 - a. Have you pegged a fair number of hours/billing rates to a fair rental?
 - b. Are the hours to be cumulative or non-cumulative?
 - c. Have you priced out other services/expenses available beyond just rent?
 - d. Have you delineated what type of work you pass on to include in such bartering? Can you say no?
 - e. Who will determine if hours were well spent or perhaps excessive?
 - f. Who sets priorities for when hours are to be performed?
 - g. Are other non-legal hours considered in trade (i.e. general research, form template preparation, technology assistance, personal matters, etc.)?
8. Who will your clients be and why will they come to this firm?

Continued on Page 11

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Merging, Starting or Buying (or Buying Into) a Practice? Sole Searching Questions to Review With Your CPA

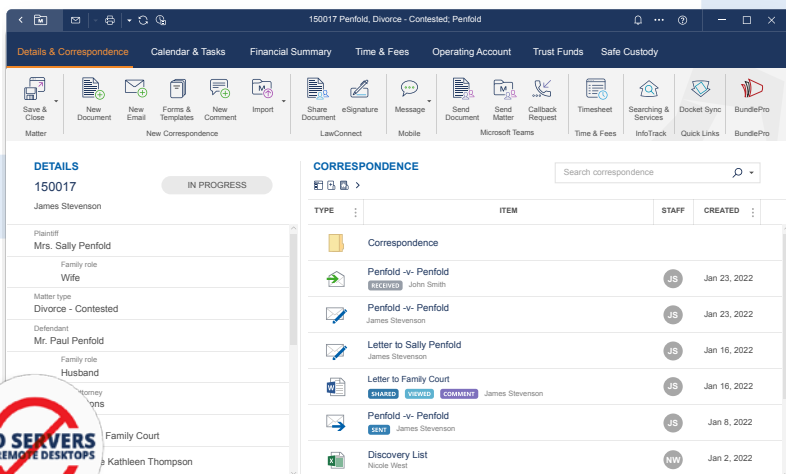
Continued from Page 10

9. What competition does the practice have at this location and in the area generally?
10. How does your fee structure compare to those of your competitors?
11. Are you willing to work long hours without knowing how much you'll make?
12. Have you worked in a similar type and size practice?
13. Have you considered with strategic relationships with potential client referrers (i.e. banks, accountants, other lawyers, financial planners, insurance brokers, etc.)?
14. Have you considered the internet presence?
15. Have you considered your staffing and other personnel needs?
16. Have you worked in this type of practice as a manager/supervisor before?
17. Do you know how much money you can afford to lend and tie up in this practice?
18. Do you know how much trade credit you can get?
19. Do you know where to get any remaining funds to purchase and run the practice?
20. Do you know the minimum you need to personally live on?
21. Do you feel you're realistic on the revenue projections and will have enough cash (it's tough going back to the well)?
22. Have you compared this minimum to what you can expect to earn from the practice?
23. Are you aware of local, state and federal regulations that may affect your services?
24. Have you asked and confirmed why the owner/partner is bringing you in?
25. Do you have available all services presently provided to the partner/seller at less-than-fair-value (i.e. cheap rent, related vendors, family members doing services, etc.)?
26. Have you visited the clients and then asked as many frank questions as you need to be sure about the legitimacy of the billings, profits, etc.?
27. Have you investigated the experience rating of unemployment as well as workmen's compensation insurance?
28. Have you reviewed and obtained disability as well as life insurance?
29. Do you know the partner's/seller's credit and collection policies (i.e. tightening terms may jeopardize service revenues)?
30. Do you feel comfortable with all of your advisors (i.e. CPA, banker, practice lawyer, insurance agent, other consultant, etc.) and feel comfortable with their negotiating skills, knowledge of the practice and familiarity with the profession?
31. Have you looked into similar practices which have failed and assessed their relevance to your contemplated operation?
32. Have you considered the morale of existing associates/employees you plan to retain?
33. Have you addressed how you plan to establish an effective chain of command?

Continued on Page 12



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Merging, Starting or Buying (or Buying Into) a Practice? Sole Searching Questions to Review With Your CPA

Continued from Page 11

34. Do you know the profitability of particular services (i.e. which ones will be money makers, which ones need volume, which ones are dogs)?
35. Are you able to work in the practice prior to committing (confidentiality agreements)?
36. Can part or all of the wages you earn be applied to the buy-in/purchase price?
37. Have you conferred with vendors to check their knowledge of the firm, the partner's/seller's payment practices, integrity and acumen, continuation of credit terms to you, etc.?
38. Have you analyzed the partner's/seller's perks (i.e. necessary vs. additional compensation)?
39. Have you conferred with clients to see if they will continue to patronize the practice?
40. Have you conferred with lost clients, looking for "skeletons"?
41. Have you conferred with previous associates/partners?
42. Have you considered how you will manage any remaining college or law school loans?
43. **Have you considered what will be Plan B if this doesn't work out?**

Martin H. Abo, CPA/ABV/CVA/CFF 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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WINE & FOOD

By Jim Hamilton

As mentioned in last month's column, spring is a season when many organizations conduct tastings to entice those who offer wine opinions or make buying decisions to attend. One can visit tables where well-known wineries pour their latest vintages as well as those offering tastes of wines that either are unfamiliar or for which exposure to them has been limited. If you enjoy drinking Italian wines, there is no better opportunity to experience them than at the annual tasting of *Tre Bicchieri* wines organized by what arguably is Italy's most influential food and wine magazine (now more of an enterprise), *Gambero Rosso*. *Tre Bicchieri* means three glasses and is the rating used for "extraordinary wines." For 2024, only 498 wines of 25,231 tasted by 60 experts received *Tre Bicchieri*, so much like a high 90s score in such U.S. publications as *Wine Spectator*, *Vinous*, or *Robert Parker's Wine Advocate*, this is a very select group. To enable visitors to taste more than the wines deemed extraordinary (and not all wineries present their wines at this large event), wineries also may pour wines which fell short of receiving the coveted *Tre Bicchieri*, although many received *Un* or *Due Bicchieri*.

The number of wines one can taste in roughly 4 hours requires a degree of strategy that considers factors such as grape type (ideally progressing from tasting white wines to red wines), personal preferences, and the simple logistics of which tables are less crowded and therefore easier to access to taste and to talk to the person pouring, usually a representative from the winery. Since readers of this column like to know about wines that are affordable and available, every effort is made to taste wines worth discussing with you. Hopefully, a few previewed now will fit the bill, with, however, a few caveats. Unlike many trade tastings, there are no prices listed for the wines, but I have explored the market for the wines mentioned here with the hope that if any of these wines sound interesting, they should be reasonably priced and enjoy local distribution. Also, with 161 tables and only my notebook (no booklets are provided) for recording impressions, the descriptions offered may be shorter than those normally offered. Since warmer weather is upon us, let's focus on white wines that hopefully local retailers will feel merit purchasing and which you think may suit your palate.



Starting with a sparkling wine, one of the top regions for producing bubbly in Italy is Lombardy, particularly in the area or district known as Franciacorta. While these wines are priced well beyond that of the increasingly popular Prosecco wines from the Veneto region, they more resemble Champagne in style and quality. In great part, this is because the permitted grapes are Chardonnay, Pinot Noir, and Pinot Bianco, three of the grape varieties allowed in Champagne, and the wine is made using the *méthode Champenoise*. One of the less renowned Lombardy sparkling wine producers acquitted itself well at this tasting, as each of the three wines offered was outstanding. **2019 Ricci Curbastro Franciacorta Satèn Brut**, while not the *Tre Bicchieri* winner, was my favorite, perhaps because I am a fan of lees contact (dead yeast cells that can accent the grape must). This wine has that brioche quality that complements the vibrantly lively fruit while adding depth and layers of complexity to inspire glass refills. Satèn is Italian for silk and is made using less dosage (an added sugar and wine mixture), which results in lower alcohol and less carbon dioxide, and therefore a more restrained mousse and a creamier texture to the 100% Chardonnay grapes used to make the wine.

2022 Grazino Prà Soave Classico Otto is a wine I have enjoyed in past vintages and after tasting the 2022 I immediately went out and bought some to drink at home. It is a very linear wine, in a good sense, with a medium body expressing apple fruit possessing a gently spicy edge overlain by toasty almonds that integrate nicely to deliver a crisp, clean finish. A step up in quality is the *Tre Bicchieri* wine, **2021 Prà Soave Classico Monte Grande**, which offers a more sumptuous nose and a riper and deeper fruit profile. It likely will be more difficult to find and priced considerably higher, but worth a search and splurge.

2023 Tudernum Todi Grechetto displays pear fruit accompanied by the sense of flavor and acidity one finds in Empire apples. There is an allspice accent that adds an additional dimension to this reasonably well-endowed wine. The Grechetto grape here actually is the Grechetto di Todi, which is a different variety than the more commonly found Grechetto that is a primary grape in Umbria's Orvieto wines.

CAMDEN COUNTY BAR FOUNDATION TIME CAPSULE: JUNE, 8 1997

Lawyers shed suits, give kids wonderful day at annual picnic



Is that legal? Stephanie Briggs (from left), attorney Gary Boguski, dressed as clown, Nadirah Wilson and Jackie O'Neal do the 'Macarena' at the Camden County Bar Foundation's annual picnic.

By Paris L. Gray, Courier-Post

WINE & FOOD

Continued from Page 13

2021 Calvichina Custoza Superiore Amadeo is a blend of four different Italian white grape varieties grown in the vineyards near Verona that play off each other well. The overall sensation is one of taut yet expansive stone fruits with cardamom undercurrents that linger on the palate.

2021 Vigna Repetto Piccolo Derthona Timorasso is one of the more affordable renditions of a wine fashioned from the Timorasso grape. This is yet another Italian grape variety that was saved from extinction, which is fortunate since it really does well in the right hands. It reminds me of another variety that also was nearly lost to more popular grapes, Campania's Coda di Volpe. Timorasso leaves a distinctly spicy impression, with herbal and citric accents and subtle pine or spruce impressions that combine to offer a passing resemblance to Chartreuse liqueur. A step up in complexity and price is the **2021 Vigna Repetto Derthona Quadro**, which in addition to the distinctive profile of its stablemate adds a touch of toast, mineral drive, floral qualities, and a prickly lushness, with greater concentration due in part to the employment of grapes from older vines.

In view of the ever-increasing popularity of Pinot Grigio, it was good to find that while it was not the *Tre Bicchieri* entry at this tasting, the always reliable "regular" **2022 Peter Zemmer Pinot Grigio** is again a winner. The winery is in the Alto Adige region in the far north featuring alpine elevations near the borders of Austria and Switzerland. This rendition offers fleshy lime and peach fruit, an underlay of minerality, and a structure that delivers all primary flavors with a precision that will promote pairing with food.

Another nice Pinot Grigio that deserves more attention than is given to more popular producers like Santa Margherita and Cavit is **2021 Produttori Valle Isarco Aristos Pinot Grigio**. This wine is made by a quality conscious cooperative that also is in the Alto Adige, an area where cooperatives seem to flourish. As you may recall, wine cooperatives typically are groups of small vineyard owners, some of whom have other jobs, who pool their grapes and resources to make wine and share the profits realized. This wine enjoys a forward and weighty fruit profile resembling apricots, peaches, and a trace of mango that gains momentum from a gentle mineral drive which also serves to create a focused grip to help escort an extracted impression to a very nice finish.

Finally, let's turn to Sicily and talk about the **2022 Cantine Nicosia Lenza di Munti Bianco**. This wine is crafted from the two primary white grapes of Mt. Etna, Carricante and Catarrato, and incorporates virtues from each. This is a wine of delicacy, with floral nuances drawing one to its gentle profile of tropical fruit, honeydew melon, and barely ripe white peach, impressions that are framed subtly by thyme and slate.

Whether you prefer the comfort of buying a wine made from a grape you know or want to venture off a familiar path to explore other varieties or blends, hopefully you will be interested in and able to find one or more of these wines at your favorite retailer.

Ciao!

CAMDEN COUNTY BAR FOUNDATION HON. PETER J. DEVINE JR. AWARD: DECEMBER 17, 1987



Honored

George F. Kugler Jr. (far left) and James A. 'Jay' Yocum (far right) congratulate Judge W. Orvyl Schalick and attorney Howard R. 'Shorty' Yocum for being selected to

receive the Hon. Peter J. Devine Jr. Award for 1987 last night at the Woodbine Inn, Pennsauken. The awards are given by the Camden County Bar Foundation.

Courier-Post photo by Pete Picknally

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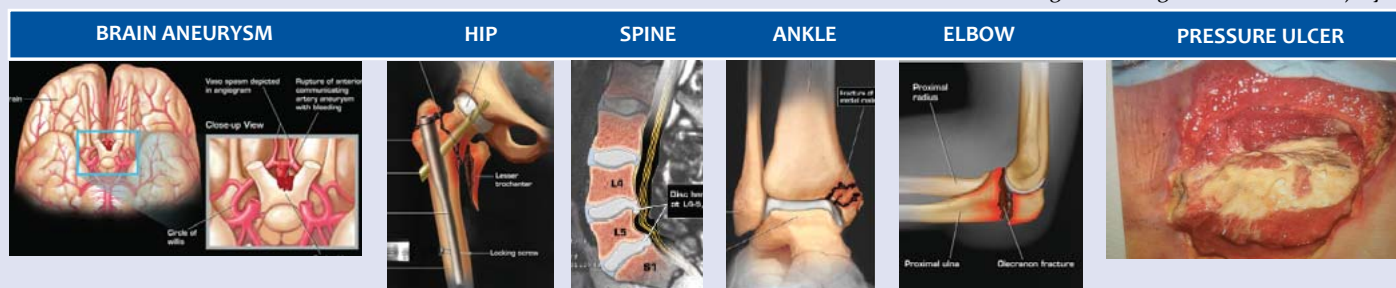


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- \$500K Jury Verdict – Excess Over Remainder of \$100K CSL Policy Against Allstate Insureds with Offer of Judgment for Policy – Herniated Discs
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- \$750K Nursing Home Neglect During Rehab Admission-Infected Pressure Ulcer – Surgery
- \$950K Nursing Home Neglect – Failure to Recognize and Act Upon Signs of Stroke
- \$400K Nursing Home Neglect – Pressure Ulcer Developed on Cancer Patient During Rehab Admission
- \$400K Hospital and Nursing Home Neglect – Pressure Ulcers
- \$550K Nursing Home Neglect/Violations of Rights – Fractured Hip During Transfer – Pressure Ulcers
- \$850K Nursing Home Neglect/Violations of Rights – Bed Sores
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The Honorable Brian J. Carlin, Burlington County Surrogate
Jeffrey S. Apell, Esq., Posternock Apell, PC
Michelle T. Nuciglio, Esq., South Jersey Legal Services, Inc.

Moderator:

Gary W. Boguski, Esq., Taylor & Boguski, LLC



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Monday, May 13, 2024



6:00 pm



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*Presented by the CCBA's
Continued Legal Education Committee*

"Local Government Self-Owns and How to Avoid Them: Dodging the 'Arbitrary, Capricious, and Unreasonable' Trap."

May 22, 2024 4:00pm - 6:15pm via Zoom

SPEAKERS

Nicholas R. Carlson, Esq.
Archer & Greiner P.C.

TOPICS

- How local government bodies unwittingly violate their "neutrality"
- Don't let your own "experts" ruin your case
- Ignore relevant case law at your own risk
- The first rule of local board hearings is "you don't talk about local board hearings."

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Presented by the CCBA's
Continued Legal Education Committee

Persuasive Writing: How to Pitch Judges and Potential Clients

June 12, 2024 4:00pm - 6:15pm via Zoom

SPEAKERS

David Simon, Esq.

Sullivan|Simon, LLC

Matthew Sullivan, Esq.

Sullivan|Simon, LLC

Bonnie Balam, Esq.

The Galam Firm

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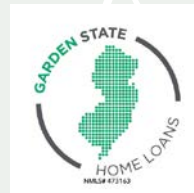
at the home of Marty & Jane Abo
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It's hot — it's muggy — it's a typical New Jersey summer! There's no better way to beat the dog days than to "think cool" — like **December cool.**

Through the generosity of CCBA Partner in Progress Marty Abo and his wife Jane, the Bar Foundation is again hosting a **"Festivus in July"** cocktail party with proceeds being used to purchase toys for the Public Benefits Committee's **Children's Holiday Breakfast & Party** tentatively slated for December 7, 2024.

Don't miss this opportunity to support one of the Foundation's most cherished projects & explore the Abo Wonderland as featured in the February 2013 issue of **SJ Magazine!**

With sponsorship support from our friends at:



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