

Advertise in the 2017 Dinner Dance Program Book

*Support the Bar Foundation's
Community Service Programs*



This year's Annual Dinner Dance will take place on **Friday, June 9th** at Lucien's Manor in Berlin, and promises to be a fun and exciting evening as the CCBA celebrates 136 years of service to the legal profession and community, and Eric G. Fikry is sworn in as the Association's 91st President. You can pay tribute to Eric and the incoming Officers and Trustees of the Association and Foundation and thank them for the time and effort they give to

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A Devine Evening



Past president Joseph A. McCormick, Jr. received the 2016 Hon. Peter J. Devine, Jr. Award for service to the Bar at the recent Devine Award Presentation Cocktail Party. On hand to bestow the Association's highest award for service was CCBA President **Lou Moffa**, former Devine Committee Chair Hon. **Linda W. Eynon**, **Joe McCormick**, & **Ira Deiches**, who provided Joe's introduction. For more photos, please see pages 9 and 19.



PGA Champion Jimmy Walker Appearing at First Tee Golf Event

Wow, it sure didn't hurt to ask 2016 PGA Champion Jimmy Walker to attend the Bar Foundation's second annual First Tee golf outing on **May 8th** at Merchantville Country Club! Organizers and avid golfers Brian Herman and Tom Hagner thought that since the newly minted major championship winner was a spokesperson for the First Tee Organization, which exposes young people to golf and, more importantly, life lessons, why not reach out to him (through his management company) to see whether he might want to return to the state where he achieved his breakthrough major win (at Baltusrol in Springfield) to speak, and perhaps offer golf tips, at this year's event. In addition to providing the children with an excellent role model, it was hoped that having a true golf star attending would encourage bar members who enjoy golf to participate and, in doing so, help ensure that the event

(Continued on Page 8)



COCKTAILS & CONVERSATION Bench/Bar Cocktail Party Returns

—MEMBERS ONLY—

If you're looking for a great opportunity to relax with colleagues from the bench and bar while enjoying a two hour open bar and terrific Italian party fare, then Cocktails & Conversation fits the bill.

Scheduled for 6-8 pm, **Monday, May 15th** at Il Villaggio in Cherry Hill, this "Member Only" event will include the presentation of official judicial portraits to Hon. Samuel D. Natal, J.S.C. (ret.) and Hon. Louis R. Meloni, J.S.C. (ret.), and the Foundation's 2017 Law School Scholarships. Cocktails & Conversation is also the final opportunity to mix and mingle with colleagues and Camden County jurists from the Superior, US District, Bankruptcy and Workers' Compensation Courts, in a relaxed and festive atmosphere until the Meet the Judges & Law Clerks Reception on September 19.

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THE DOCKET

Saturday, April 1

Wills for Heroes

10:30 am – 4:30 pm

Rutgers Law School Camden – Clark Commons
217 N Fifth St, Camden, NJ 08102

Tuesday, April 18

Young Lawyer Committee

12:30 pm

Bar Headquarters

Wednesday, April 19

CCBA Board of Trustees Meeting

4 pm

Bar Headquarters

Friday, April 21

Wine Tasting & Silent Auction

6 – 9 pm

Barry D. Brown Health Education Center,
Voorhees

Tuesday, April 25

Hon. Gloria M. Burns Annual Bankruptcy

Bench Bar Conference CLE Seminar

4 – 7:15 pm

Tavistock Country Club, Haddonfield, NJ

Wednesday, April 26

*NJ Criminal Trial Preparation – CLE for newly
admitted lawyers*

3 – 6:15 pm

Tavistock Country Club, Haddonfield, NJ

**CCBA... Your TRUSTED
Source for MCLE.**

Cocktails & Conversation Bench/Bar Cocktail Party Returns

Continued from page 1

Admission is \$65 (\$55 for lawyers admitted less than 5 years), with advance reservations required. Refer to the Cocktails & Conversation Bench-Bar Cocktail Party insert in this month's Barrister for additional information and to make your reservation(s). **This is a member only event and early registration is encouraged for this traditionally "packed house" evening.**

Tentative agenda for April 19, 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. Meetings are open to the membership. Anyone interested in attending should notify and confirm their attendance by calling Bar Headquarters at 856.482.0620.

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

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 Judge Gerry.

The Foundation invites members of the bar and the public to nominate individuals to receive the 2017 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 **April 28, 2017**. Nominations may also be emailed to Mr. Pelletier at: lbpc@camdencountybar.org.



THE BARRISTER

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Camden County Bar Association.

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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.

Periodicals postage paid at Cherry Hill, NJ and additional offices
(USPS 712 - 480).

Classified Advertising rates \$30 per insertion

Annual Subscription Rate \$40

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

**ATTEND MEETINGS
AND FUNCTIONS!**

Working Together... Lawyer Referral, Law Firms & Lawyers

Open Enrollment Begins for 2017-2018

Lawyer Referral Service Panel

Enrollment is now open for the Association's successful Lawyer Referral Service (LRS) for the coming year. Panel membership is open to any lawyer who meets the necessary qualifications. The new LRS Panel will begin on June 1, and will continue through May 31, 2018. **Members serving on the current panel must re-enroll for the new LRS year.**

Each year, the LRS makes more than 5,000 referrals for callers with legal problems who are able to afford a private attorney to LRS Panel members; many of them fee generating cases. You can be a part of this growing venture that helps expand your client base through pre-qualified referrals for the cost of a good dinner at one of the area's fine restaurants. This is the only Lawyer Referral Service sponsored and operated by the Camden County Bar Association, and provides a terrific community service for individuals requiring legal services.

The annual registration fee remains only \$75 for those admitted to the New Jersey Bar for up to five years or \$150 for those admitted six years or more. Please note that LRS panel members are subject to a fee sharing arrangement whereby attorneys are required to remit 10% of fees in excess of \$500 for all matters received from the LRS back to the Association. The fee applies to any referral received from the LRS and is payable when the participating attorney receives payment for services rendered.

A completed application, together with the appropriate enrollment fee and required original certificate of malpractice insurance coverage, must be returned to the Bar Association before any referrals can be made.

Applications may be downloaded from the Association's website, www.camdencountybar.org, or by calling Denise Whybark at Bar Headquarters at 856.482.0620. Questions about the LRS? Contact Denise by phone or via e-mail at dkw@camdencountybar.org.

Nominations for Camden County Bar Foundation Board of Trustees

Lawyers Strengthening our Community



The legal profession is committed to helping others and to further that ambition the Camden County Bar Foundation (CCBF) was created in 1986 as the Association's charitable partner. Through a wide range of annual community service programs and projects, the Foundation provides joy, comfort and hope to members of our community who most need and deserve it, while fostering a greater understanding of

the legal system.

If you enjoy making smiles happen, letting others know that there are people who care about them, and helping deserving law students find the financial resources necessary to complete their education, then you should consider taking a leadership position as a Bar Foundation Trustee.

We're looking for members who want to make a difference, who have creative and new ideas to expand and improve existing programs while developing new ones, who find satisfaction in helping others and who are interested in taking a leadership position.

If this is YOU, then please submit a letter of interest and resume to Bar Headquarters by **Friday, April 28th**. You CAN make a difference!

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

Don't Delay, Renew Today!

Dues notices for the 2017-18 membership year will soon arrive in your mail, and are payable by June 1. Paying promptly ensures that your Association continues to serve you and the community with its many important programs and services.

As a CCBA member you receive numerous benefits, which more than justify the cost of dues:

- A wide array of affordable, convenient and informative CLE seminars, all offering New Jersey and Pennsylvania CLE credits. As a CCBA member, you receive a 30% tuition discount, which makes acquiring your CLE credits less expensive than ICLE or private vendors. Additionally, our seminars are conveniently located which saves you both valuable time and the cost of gasoline!
- Discounted tuition and special offers on the many CLE programs available online through the *Camden County Online CLE Learning Center*.
- Our monthly publication, *The Barrister* provides updates on changes affecting you, your clients and practice, as well as substantive articles written by fellow Camden County practitioners, law practice management tips, and notices to the bar.
- Committees that offer opportunities to network with peers while shaping the future of your Association.

- Professional and social activities designed to enhance your law practice
- An online Member-to-Member Referral service and special member pricing for meeting rooms.
- Discounts on many legal products and services for you, your clients and your family members, and much more.

Now, more than ever, your membership in the CCBA provides the value-added benefits you want and need.

Beyond the many tangible benefits of membership, you will also continue to enjoy the intangible benefits of supporting the CCBA. The Association has worked diligently since 1881 to improve the practice of law and Bench-Bar relations in Camden County, and to foster collegiality among its members. You, your profession, and Camden County are better for the experience and the service you have performed.

Your CCBA membership supports these goals and benefits the entire community. Renew your membership, or join today, and support our mission to ensure that the Camden County legal community remains the finest in New Jersey.





PERSONAL INJURY LAW

Qualified Settlement Funds

By Thomas D. Begley, Jr., CELA

What Is A Qualified Settlement Fund?

Section 468B of the Internal Revenue Code¹ authorizes the establishment of Designated Settlement Funds or Qualified Settlement Funds. These funds are usually collectively referred to as Qualified Settlement Funds (QSFs). These funds are also sometimes called "468B Trusts." The purpose of these funds is to permit a defendant in certain types of litigation to deposit funds into a trust and to receive a full and complete release of liability. The defendant is entitled to a current income tax deduction for the amount paid into the fund at the time the funds are deposited into the trust. This is an exception to the general rule under which the tax deduction is not permitted until the funds are actually disbursed to the plaintiff, which is normally the time in which the plaintiff has received the "economic benefit" of the settlement.

QSFs arose out of class action lawsuits. They can be very useful in smaller personal injury actions and other types of cases where there are multiple plaintiffs. The QSF is usually established prior to trial or as a part of the settlement. The defendant pays that amount into the QSF and the plaintiffs can then take their time in allocating the settlement among themselves and in dealing with various liens, such as Medicaid, Medicare, ERISA, and other liens, and in arranging Structured Settlements, if so desired. The QSF could also be established after a jury award, as long as there is an appeal pending.

When a QSF is being used for asbestos cases, special rules apply.²

Advantages

There are advantages to both the plaintiff and the defendant in utilizing a QSF Trust.

Advantages to the Defendant

Advantages to the defendant utilizing a QSF include the following:

- *Defendant Removed from Litigation.* Defendants want to be out of the case. By using a QSF a defendant can pay and go. The defendant pays the funds into the QSF and the plaintiffs later deal with liens, allocate the settlement between themselves, determine how much should be lump sum and how much to structure, determine whether any Special Needs Trusts are required, and wait while a guardian is appointed for an incapacitated plaintiff, if required.
- *Deduction to Defendant.* Defendants and their insurers are able

to obtain immediate tax deductions, rather than waiting for "economic performance" to occur.

Advantages to the Plaintiff

Advantages to the plaintiff utilizing a QSF include the following:

- *Defendant Removed from Allocation of Settlement.* Where QSF trusts are used, the defendant leaves to the plaintiff the issue of allocating the settlement among injured parties. This often gives the plaintiff greater flexibility in shaping the settlement. There are often advantages to allocating portions of the settlement to family members other than the injured plaintiff.
- *Plaintiff's Attorneys' Fees and Costs.* When a QSF trust is used, the plaintiff's counsel can be paid fees immediately from the QSF and litigation expenses can also be paid.
- *Income to Plaintiff.* The plaintiff will immediately begin to receive income from the settlement held by the QSF trust. Without the trust, the defendant would be holding the money and the plaintiff would not be receiving the benefit of the income.
- *Negotiations.* Time is no longer a factor in negotiations with Medicare, Medicaid, ERISA, and third-party insurers. Additional time is available to negotiate and satisfy those liens.

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Daniel I. Ward & Associates, PC

would like to welcome

Patrick A. Russo, Esq.

as an associate attorney working with
Eric Wetzel, Esq. in our New Jersey Office
on tax, transactional, estate and trust matters.



Patrick A. Russo, Esq.



Eric Wetzel, Esq.

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WELCOME NEW MEMBERS March 2017

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413 Kirby Court
Mt. Holly, NJ 08060

Stephen V. Tornone III

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FINANCIAL FORENSICS

Abo's Hitlist to Consider in the Buy-Sell Valuation or Formula

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

I recently updated my "122 Point Checklist on Buy sell Agreements" for a presentation to two State Bar Associations (Why not? I probably personally violated 112 of them). Anyway, I also gave out the asset and liability sample I had prepared and distributed for assets and liabilities I, and other forensic accountant colleagues, often come across that are not necessarily reflected on a company's books, which can often have material value.

I have already realized that my "sampler" is truly a "work-in-process" as is my Buy sell checklist. Thus, I've attached my listing for the benefit of *The Barrister* readers. Enjoy! (And do tell me of any examples you might think of or come across.)

ASSETS TO CONSIDER

LIABILITIES TO CONSIDER

Accounts Receivable	Investments (other than marketable securities)	Accounts Payable
Advances	Land	Accrued Bonuses Payable
Air and Water Rights	Land Improvements	Accrued Commissions Payable
Autos and Trucks	Lawsuit Receivable	Accrued Expenses – other
Bargain Purchase	Layaway Accounts Receivable	Accrued Interest Payable
Barter Receivable	Leasehold Improvements	Accrued Payroll Payable
Brand Name	Library	Accrued Payroll Taxes Payable
Brochures/Pricelists	Licenses	Accrued Pension Payable
Building Improvements	Marketable Securities	Accrued Taxes Payable
Buildings	Mineral Exploration Rights	Accrued Vacations Payable

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Abo Cipolla Financial Forensics, LLC and its affiliate, Abo and Company, LLC, are proud to be *Partners in Progress* with the Camden County Bar Association. As part of this program, we are offering member lawyers our most prized assets—our time, our insight and our expertise. Should you wish to confer on a complex technical issue, or simply get a second opinion, we welcome the conversation. Consider us an extension of your office where you can freely discuss any and all matters involving your clients or you personally.

Remember! It doesn't cost you anything to call us on a matter.

It may cost you *dearly* by *not* calling us on that matter. We can help, so why not give us a call!

We strive to successfully meet the needs of a very diverse client base. We have carefully focused and developed our practice to specialize in the complexities of tax planning and compliance; financial consulting; accounting and review services; estate planning and compliance. We are here to assist our judiciary and legal colleagues in any and all accounting, tax, valuation, investigative or litigation support project where our team may be of benefit. We offer consultations in many areas, including the following:

- Contract disputes
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- Arbitration and Mediation
- Tax related valuations
- Lost earnings from wrongful death, termination or personal injury claims

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VERDICTS OF THE COURT *Superior Court of New Jersey*

VERDICT: No Cause (2/1/17)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Christopher St. John, Esq.
Defendant's Atty: Rachel Haninczak, Esq.
L-3216-14 Jury

VERDICT: No Cause (2/2/17)
Case Type: Medical Malpractice
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Joseph Chaiken, Esq.
Defendant's Atty: DF1 Marykay Wysocki, Esq., DF2 Jay Blumberg, Esq., DF3 Gregory Giordano, Esq.
L-2769-13 Jury (9)

VERDICT: Damages Verdict (\$42,000) (2/10/17)
Case Type: Auto Negligence
Judge: Christine S. Orlando, J.S.C.
Plaintiff's Atty: PA1 Adam Kotlar, Esq., PA2 Michelle Schall, Esq.
Defendant's Atty: Robert Kaplan, Esq.
L-4626-14 Jury

VERDICT: Liability Verdict (2/10/17)
Case Type: Auto Negligence
Judge: Jeremy Weitz, Esq.
Plaintiff's Atty: Robert Nicodemo, Esq.
Defendant's Atty: Robert Nicodemo, Esq.
L-1098-15 Jury

VERDICT: No Cause (2/8/17)
Case Type: Coverage
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Raymond Danielewicz, Esq.
Defendant's Atty: DF1 Gina Stanziale, DF2 Jeffrey Maziaez
L-2358-14 Jury (7)

VERDICT: No Cause (2/13/17)
Case Type: Personal Injury
Judge: Thomas T. Booth, Jr., J.S.C.
Plaintiff's Atty: Andrew J. Levin, Esq.
Defendant's Atty: Harold H Thomasson, Esq.
L-1843-15 Jury (8)

VERDICT: No Cause (2/15/17)
Case Type: Personal Injury
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Jeremy Weitz, Esq.
Defendant's Atty: Rachel Haninczak, Esq.
L-2846-14 Jury

VERDICT: No Cause (2/16/17)
Case Type: Auto Negligence
Judge: Thomas T. Booth, Jr., J.S.C.
Plaintiff's Atty: Charles H. Nugent, Jr., Esq.
Defendant's Atty: Charles F. Blumenstein, II, Esq.
L-2548-15 Jury (6)

VERDICT: No Cause (2/22/17)
Case Type: Auto Negligence
Judge: Michael Glaze, Esq.
Plaintiff's Atty: Michael Glaze, Esq.
Defendant's Atty: Kimberly Hoehing, Esq.
L-4490-14 Jury

VERDICT: No Cause (2/23/17)
Case Type: Auto Negligence
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Mitchell Goldfield, Esq.
Defendant's Atty: Jessica Adams, Esq.
L-2669-14 Jury



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Referral of malpractice and personal injury claims involving significant permanent injury or death are invited from members of the bar and referral fees are honored pursuant to Rule 1:39-6(d).

264 Kings Highway East | Haddonfield, NJ 08033
t. 856.795.1444 | www.andresberger.com



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 lbj@camdencountybar.org.

♦ **Debra S. Rosen**, a Partner in Archer & Greiner's Environmental group, recently participated in the "Environmental Law for Attorneys & LSRPs" program presented by the Rutgers Office of Continuing Professional Education.

This program provided attorneys and LSRPs (Licensed Site Remediation Professionals) with the latest information on the current environmental landscape and opportunities as they relate to site remediation. The program aimed to give attorneys and LSRPs a better understanding of their roles under Federal remediation law and NJ's legal framework.

Ms. Rosen concentrates her practice in the area of complex environmental and toxic tort litigation and environmental due diligence and compliance with an emphasis upon the defense of groundwater contamination cases involving claims for both property damage and serious personal injury.

♦ Capehart Scatchard is pleased to announce that **Laura M. Danks** was voted in as a shareholder. Ms. Danks focuses her practice in general litigation throughout the state and federal courts in New Jersey and Pennsylvania with a concentration in insurance defense matters. She received her law degree, cum laude, from Marquette University and her B.S. degree in Journalism from the University of Kansas.

MEMBER ON THE SPOT



NAME:

Georgee Thevervelil

PRACTICE AFFILIATION:

Flaster Greenberg PC

YEAR ADMITTED TO BAR:

2011

OTHER BAR ADMITTANCES:

Pennsylvania

PRIOR OCCUPATION: Paralegal

ALTERNATE CAREER CHOICE: US Diplomat

RESIDENCE: Philadelphia, PA

GREATEST LESSON LEARNED FROM PRACTICE OF LAW: Always be responsive to client needs

HIGH SCHOOL: Central High School (Philadelphia, PA)

PERSON YOU'D MOST LIKE TO DINE WITH: President Barack Obama

COLLEGE: University of Pennsylvania

PET PEEVE(S): People who do the speed limit in the left lane

LAW SCHOOL: University of Pittsburgh

WHAT LED YOU TO A LEGAL CAREER: Hating my pre-med prerequisites in college.

LIFE'S HIGHLIGHTS: I've had the chance to attend some stellar academic institutions and then work at high-caliber law firms working on complex matters for sophisticated clients. In addition, I have a great family to comfort me. In this regard, I have been blessed.

BEST PERSONAL/PROFESSIONAL ATTRIBUTE: Always well-informed

GREATEST ACCOMPLISHMENT: Being a good husband and father

GREATEST FAULT: Always wanting to have the last word.

#1 PROFESSIONAL GOAL: Getting promoted to partner and build up a practice.

WHAT I DO TO RELAX: Catch up on my shows and read the news and non-fiction books.

#1 PERSONAL GOAL: Be an engaged and active father to my children.

HOBBIES: Reading, exercising and now with the help of Blue Apron, cooking

LIFE EXPERIENCE(S) WITH GREATEST IMPACT: Getting married and having children. Our professional lives are always busy so I appreciate having people that ground me.

FAVORITE RESTAURANT: Vetri

FAVORITE TELEVISION SHOW: Game of Thrones

FAVORITE MOVIE: Lord of the Rings Trilogy

FAVORITE AUTHOR/BOOK: C.S. Lewis

FAVORITE VACATION PLACES: Anywhere warm and tropical

FAVORITE WEBSITE: www.economist.com

FAVORITE MUSEUM: The Barnes Museum

FAVORITE WEEKEND GETAWAY: New York City

ENJOY MOST ABOUT PRACTICING LAW: The ability to learn for a living.

ADVICE TO YOUNG LAWYERS: It's not enough to be a talented attorney, but it's about the relationships we have and develop. In maintaining and growing these relationships, treating people with respect is paramount.

HOPE TO BE DOING IN 10 YEARS: Hope to be a Shareholder at Flaster Greenberg continuing to build out our burgeoning crowdfunding and FinTech practice groups.

MOST ADMIRABLE PERSON AND WHY: My parents. They couldn't give me much in terms of material items, but they had this ethic of selfless hard work. I have been able to mimic the hard work portion, but have a more difficult time with the selfless aspect.

WHEN AND WHERE HAPPIEST? Hanging out with my wife Debbie and my two sons, Luke and Andrew

CHERISHED MEMORIES: Hanging out with family and close friends

GREATEST FEAR: Not succeeding

FAVORITE QUOTATION: "I believe in Christianity as I believe that the sun has risen: not only because I see it, but because by it I see everything else." C.S. Lewis

Advertise in the 2017 Dinner Dance Program Book

Continued from page 1

the Association, by placing an ad in the 2017 commemorative program book.

Proceeds from the Dinner Dance and Adbook support the Bar Foundation's many community service programs and projects that improve the quality of life for local residents, such as parties and picnics for disadvantaged kids, scholarship awards for deserving high school and law school students and scholarships for disabled students attending the Larc School.

Use the Ad Reservation flyer in this month's inserts to reserve a display ad for your firm or place your own personal display ad. Ads must be received by Bar Headquarters no later than **FRIDAY, MAY 26th to be included.**

In addition there are sponsorship opportunities available to show your support for Eric and the Foundation. Please call bar headquarters to discuss the available sponsorships.



Spear Wilderman is pleased to announce that Christopher R. Stockton, Esquire will be joining the firm's New Jersey office.

Mr. Stockton will continue to handle matters involving family law, divorce mediation, municipal court, residential real estate and wills and estates.

Spear Wilderman, P.C.
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Cherry Hill, New Jersey 08034
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PGA Champion Jimmy Walker Appearing at First Tee Golf Event (Continued from Page 1)

will be even more successful than last year.

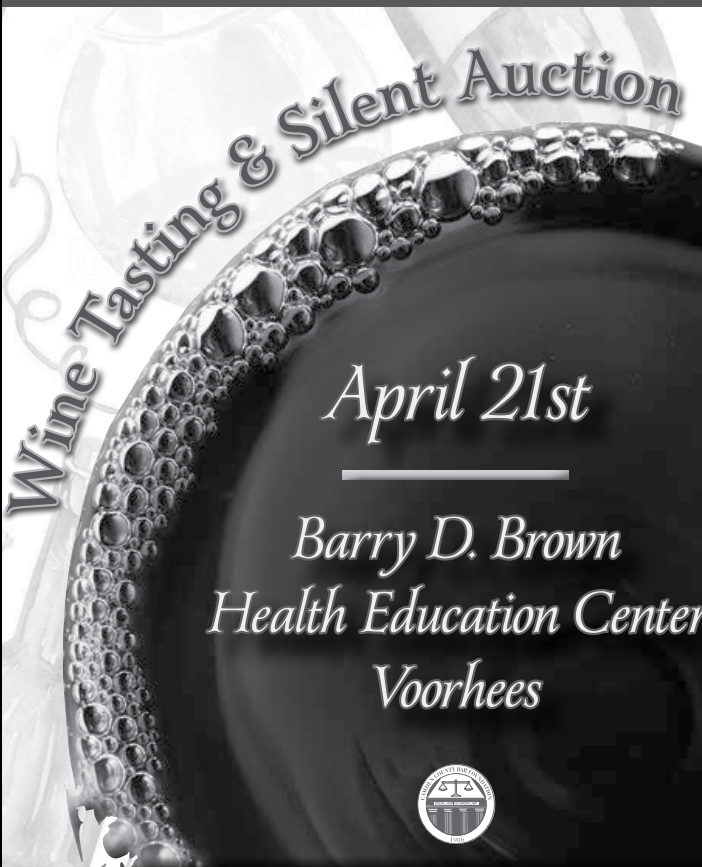

Initially, Brian and Tom were told it would not be feasible for Jimmy to appear since he was scheduled to play golf the weekend before at the Wells Fargo tournament in North Carolina. However, when his swing coach and fitness instructor both suggested he take that week off to prepare for The Players Championship in Ponte Vedra, Florida, and Jimmy agreed, the free time thus created allowed his manager to schedule Jimmy to speak that Monday evening on behalf of Titleist, a golf equipment company he endorses, at The Union League in Philadelphia. This, in turn, enabled him to participate in our bar event. "In the 20 years since First Tee was founded it has grown to serve 4 million young girls and boys annually, and I am proud to help promote such a worthwhile organization and its mission of not only exposing young people to the great game of golf, but also to the core values of honesty, integrity, sportsmanship, respect, confidence, responsibility, perseverance, courtesy and judgment," Jimmy remarked. "Those are values we lawyers would do well to remember," observed Association President Lou Moffa. "I just hope that doesn't mean I can't improve the lie of my golf ball!" "My hope is that this isn't Jim Hamilton's annual April Fools story!" Brian retorted. Sorry Brian, it is, but perhaps it will serve to remind members to tee it up at Merchantville and, better still, also to invite partners, friends and clients to join them in a round of golf deserving a round of applause for helping such a great cause!

Save the Date!

Wine Tasting & Silent Auction

April 21st

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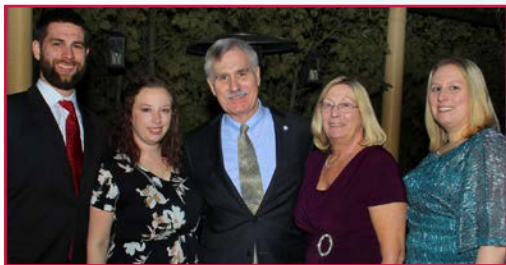
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A Devine Celebration!

Association members, friends and family members came to Il Villaggio in Cherry Hill for the 2016 Hon. Peter J. Devine, Jr Award Presentation to celebrate and honor **Past President Joseph A. McCormick, Jr.** 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, Joe was chosen this year's recipient in recognition of his long record of distinguished service to the Bar Association and legal community. The Association congratulates Joe on receiving this recognition and high honor, and extends its gratitude for his many years of dedicated service.



The McCormick Clan – Matt, Jeannie, Joe, Pam & Coleen



The McCormick Office Clan – Paul Pflumm, Karen Murray, Joe, Lorraine Borgese, Kate Taylor



Joe McCormick & Carrie Boyle



Past President Lou Lessig, Joe McCormick, Bill O'Kane



Doug Madanick, Past President Jen Fowler, Patrick McCormick



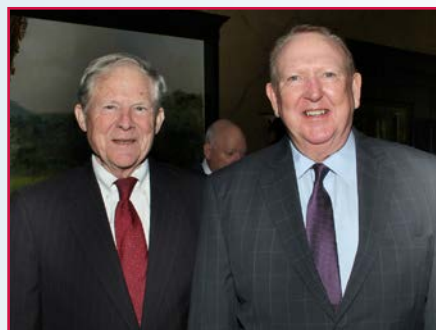
Tom Hagner, Judge Fox, Paul Snyder



Charlene Cathcart, Ellen McDowell, Ed Paul & Carrie Boyle



Jim Hamilton, Jen Fowler, Judge Eynon



Chuck Heuisler & Ed Borden



Mike Ferrara & Lou Moffa



Allen Etish & Joe McCormick



Kathryn Eisenmann & Lou Moffa

WINE & FOOD

By Jim Hamilton

I first met Beth Sheligo in 1986 at the national convention of the German Wine Society held that year in Philadelphia and we have been friends ever since. Beth is a corporate attorney who has a passion for German wines that first caused her to be chosen to head the Delaware Valley Chapter of the German Wine Society and, since 1996, also to serve as president of the national organization. It has been many years since I interviewed Beth for this column, and I thought given the critical praise of the currently available 2015 German vintage it would be a good time to elicit information from Beth I hope will be of interest to you.

As has occurred in many winegrowing regions of Europe, the 2015 vintage is being viewed as exceptional for German wines. Based on your experience tasting these wines thus far, how impressed are you?

There is a lot to like about the 2015 German wine vintage. Generally speaking, the wines are drinking very well young,

While the potential to make great wines existed, it was still up to the winemaker to make the most of the harvest. It was a very dry, hot summer that was followed by some rain in September, and a very cool, dry harvest that allowed for selective picking. Competent winemakers were able to make balanced, harmonious wines at all quality levels, from the top wines down to the "lowliest" estate wines and liter bottles.

Are there particular wine regions in Germany you think readers should seek out when buying 2015s or is the success countrywide?

There was no one region that stood out above the others, and the vintage is pretty consistent across the board. If you are a fan of acidity in your Riesling (as I am), the wines of the Mosel region display the most acidity.

It has often been said that Americans say they drink dry wines but really prefer wines possessing some residual sugar. This mindset, perhaps fueled by a belief that consuming

dry wines evidences sophistication, has caused some people to avoid drinking German wines because they are viewed broadly as being "sweet." Have you witnessed this mindset and, if so, as a leader in the German wine community, how have you worked to persuade such consumers that German wines should be on their shopping list?

I believe this impression to be more generational than universal. The younger wine drinkers of today were not exposed to the inexpensive "Liebfraumilch," a term for an old fashioned category of German wine that 30 years ago was misappropriated and used on large format bottles of grape blends



that contained little or no Riesling. Today's average consumer is also more sophisticated than those of past generations, and has usually tasted a wide variety of wines, red and white, from around the world, by the time they arrive at German Riesling. The biggest challenge remains the nomenclature used to describe the wines, not a preconceived idea of what German Riesling is or isn't. Of course, the easiest way to win them over is always to open a bottle.

Perhaps because so many dry German wines remained at home to satisfy the local thirst for them, the wines that usually reached us often were off-dry. During recent years, we seem to be seeing more dry ("trocken") wines in area stores. Is this happening and, if so, why?

Yes, there are more trocken wines being imported and sold in the USA, because German wine makers are making more of them, and they are making better trocken wines than they used to. Climate change has come to German vineyards, and grapes now ripen fully where previously it could be a struggle. Twenty years ago, trocken wines were made from largely unripe grapes that would have been better suited to sparkling wine. Now, winemakers have the relative luxury of being able to ripen fruit adequately to make balanced, full bodied trocken wines that can be quite elegant. The finer ones are made by estates that have acquired a VDP designation (this is a private organization of growers who have set standards for wine making far more stringent than the current wine laws). There are rules about the sites from which the grapes are sourced, the allowable yields, etc. The wines can be spectacular but are quite expensive.

Even as our economy has recovered, the demand for quality wines that are value priced seems to continue. While everyone has a different view of value, there have been particular producers of German wines that traditionally offer excellent value given their quality (Darting

(Continued on Page 13)

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By Louis R. Moffa, Jr.

PRESIDENT'S PERSPECTIVE

EQUAL JUSTICE UNDER LAW

Those words are inscribed above the entrance to the U.S. Supreme Court building in Washington, D.C. They also describe the fundamental guarantees of the 14th Amendment to the Constitution, which is the theme for Law Day (May 1) 2017. Let's take a moment to reflect on that critical Amendment and the protections it affords all of us.

The 14th Amendment was one of three changes to the Constitution during and after the Civil War era known as the Reconstruction Amendments: the 13th abolished slavery, and the 15th prohibited the states from denying the vote to anyone based solely on race. On June 13, 1866, led by the Republican majority, the U.S. House of Representatives approved the 14th Amendment. After being ratified by three fourths of the states, the 14th Amendment was adopted on July 28, 1868. It was the most important constitutional change in the nation's history since the Bill of Rights. It remains a constant focus of judicial decision-making and political debate, and it is the most oft-cited Amendment in litigation around the country. Citizenship, due process and equal protection are the three main components in the 14th Amendment.

First, the Amendment grants citizenship to "all persons born or naturalized in the United States" which included former slaves who had just been freed after the Civil War. It thus enshrined in the Constitution the basic standard of citizenship which could not thereafter be altered unilaterally by the President or Congress or any individual state. With citizenship came "privileges and immunities" which could not be "abridged" by any states. This was crucial to recognizing the former slaves as full and free participants in our democracy.

Second, the Amendment prohibited all States from denying to any "person" due process of law. That prohibition already applying to the Federal government through the 5th Amendment, now, through the due process clause, state and local governments also were specifically prohibited from interference with any person's life, liberty or property

without first providing the basic elements of due process, notice and a hearing. As a corollary that evolved in the courts, most of the restrictions imposed by the Bill of Rights on actions by the Federal government were also imposed against state and local governments by "incorporating" them through the due process clause of the 14th Amendment.

Third, the Amendment also prohibited all States from denying to any "person" within their jurisdiction the equal protection of the law, thus codifying the founding principle that all persons are created equal and embodied with certain inalienable rights. In simple terms, the States must treat individuals in the same manner as other people in similar conditions and circumstances. By denying states the ability to discriminate, the Equal Protection Clause is crucial to the protection of civil rights.

Although "privileges and immunities" are reserved and protected for citizens, equal protection and due process are guaranteed to all persons in the States. Early on in its litigation history, the definition of "person" was deemed to include artificial persons like corporations, partnerships and unions. Through this promotion of "corporate personhood," the fundamental guarantees of equal protection and due process, as well as nearly all of the protections in the Bill of Rights, have been applied to all manner of inanimate entities.

In so doing, the Amendment permanently transformed the definition of American citizenship as well as relations between the federal government and the states, and between individual Americans and the nation. Our current legal and constitutional system has been and continues to be shaped by the 14th Amendment.

Now more than ever in recent history, the Fourteenth Amendment's distinction between protection for "citizens" and far broader protection for all "persons" must be understood, highlighted and promoted by all members of the legal community. We must all be champions of equal justice under the law for everyone in the United States of America.

Family Assist Project—One Year Later

Call for Additional Volunteers

The "Making a Difference: Introducing Family Assist, a New Legal Services Family Law Program" CLE was held at Tavistock Country Club in March 2016. Through the SJLS Private Attorney Involvement Program, Nancy Morgenstern, Esq., The Honorable Irvin J. Snyder (ret.), Richard Chimento, Managing Attorney of the SJLS Centralized Intake Unit and Michelle T. Nuciglio, Esq., SJLS Director of Pro Bono Services, worked to form the Family Assist Project which has been operating now for one year.

Through this Project, 96 low-income individuals in Burlington, Camden and Gloucester counties have received a 30-minute advice consultation on various family law issues they were having over the past year. This Project provides individuals with family law questions advice and practical information as to how to proceed through the court system. Clients are often given forms from the New Jersey Judiciary website (<http://www.judiciary.state.nj.us/prose/>) to help them through the process.

The following attorneys have volunteered over the past year, some several times: Jennifer Apell, Esq., Judith Charny, Esq., Alan Domers, Esq., Chiori Kaneko, Esq., Lisa Incollingo, Esq., Jennifer Iseman, Esq., Karen Karpousis, Esq., Jeffrey Kerstetter, Esq., Nancy Morgenstern, Esq., Maria Manganaro, Esq., Andrew Rochester, Esq., Rachelle Waitz-Moskowitz, Esq., Steven Sacharow, Esq., Berge Tumaian, Esq., Andrew Yurick, Esq. and Nicholas Yurick, Esq. These appointments are generally held the first Wednesday of each month, in each of our local offices (Camden, Mt. Holly, Woodbury) from approximately 2:00 pm to 4:00 pm. If you would like to donate a few hours of your time and expertise to help a low-income individual in Burlington, Camden and/or Gloucester county, please contact Michelle T. Nuciglio at (856) 964-2010 ext. 6229 or MNuciglio@lsnj.org as we are scheduling appointments for 2017.

YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

One Size Doesn't Fit All

By Georgee Thevervelil

Hello South Jersey! I am the newest corporate associate at Flaster Greenberg PC, based mostly out of our Cherry Hill office while spending the remainder in Philadelphia. I recently lateralled over to Flaster from the Philadelphia office of a large international firm working in their finance and real estate group. As we are in the first-quarter and many young attorneys are already in the process of, or at least thinking about, switching firms, I wanted to use this column to describe some reasons to consider a transfer to a mid-sized firm and my experiences thus far.

When I first took the Pennsylvania and New Jersey bar examinations in 2011, I did not expect that I would actually need to be admitted into the New Jersey Bar for my transactional practice. With a job offer in hand going into the Pennsylvania bar exam, I figured the New Jersey bar exam was just an extra day of misery with hopefully some intangible benefits. Looking back six years later, I'm glad I did since it kept the door open for my current opportunity.

1. Greater Control of Future

As an associate in a large firm servicing large international clients, I had limited control over my future. Deal flow depended on market demand, which we all know is cyclical. Thus, associates had to quickly adapt to the feast or famine model. Firm clients tended to be institutional and the lynchpin of the relationship was usually a relatively senior equity partner. It was difficult for income partners, let alone associates, to be the crux of a client relationship. Other than being responsive and providing good work product, it was challenging for associates to create and develop relationships with clients.

On the other hand, associates at Flaster are encouraged by shareholders to develop clients through an associate origination bonus program. Without my former non-market billing rates discouraging marketing prospects, I can now use networking as a business generation tool. Although I am not a shareholder, I do feel like a legitimate stakeholder in the firm. I am a part of our nationally respected Crowdfunding practice group, and the firm has incorporated associates as an essential component of the efforts to further expand the practice.

2. Broader Experiences

In my prior firm, I was largely limited to handling real estate finance matters for institutional clients. Now at Flaster, my client base has grown to be more diverse, while my transaction experience has become significantly broader. In a typical day, I could be drafting an operating agreement for a newly created company, crafting offering documents for a private placement, or attending a real estate closing.

Moving from a large firm to a smaller one does not mean that you're not doing complex and engaging work. Although transaction values may no longer be measured in the billions, my involvement on complex multi-million dollar deals has grown deeper with my move. These efforts to be involved in all parts of the transaction are already paying off. While I had a good amount of drafting experience, I was able to improve both my negotiation skills and my ability to lead calls since I developed a more hands-on role.

3. Greater Client Exposure

I was fortunate to have regular interaction with business side client contacts on our transactions at my prior firm. However, my interactions were usually limited to lower-level and mid-level individuals on our client's deal team. Associates communicating directly with managing directors, C-Suite executives or the general counsel was uncommon. Now, I have significant interactions with our clients and provide counsel on not just legal issues, but I provide input on business side considerations as well. Despite my three months at Flaster, I have had the privilege of working with founders, CEOs, majority owners and upper management on a regular basis on a variety of transactions.

4. Better Work/Life Balance

In any firm, regardless of size, the needs of clients are paramount and the billable hour, for now, still reigns supreme. However outside of "BigLaw" and other large law firms, it's easier to maintain a balance between client commitments and your personal life. With a working professional wife and two young children, this balance had become a priority for my family. Although I may have to work late to meet a deadline or close a deal, canceling or shortening vacations or regularly burning the midnight oil is unheard of at my current employer.

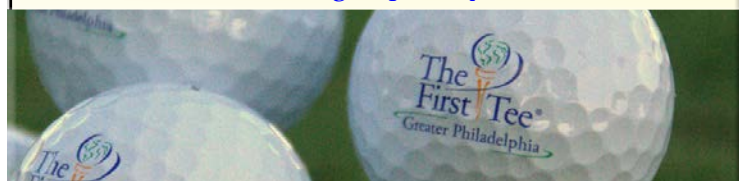
As with every change, there's always going to be pros and cons, and the decision will eventually depend on individual circumstances. In my situation, the benefits of moving to Flaster greatly outweighed the cons, and three months in, I'm very content with my decision. If you have any questions about my experiences or exploring a similar move, please feel free to reach out directly. In the meantime, I hope to meet everyone at upcoming events hosted by the Camden County Bar Association and the Young Lawyer Committee.

Save This Date!

First Tee Golf Outing 2017

Monday • May 8th
Merchantville Country Club

Use the First Tee flyer in this month's inserts
and sign up today!



WINE & FOOD



Continued from Page 10

and Merkelbach for example). Are there producers you think people whose focus is value should consider when buying a German wine?

The two you mention have always represented excellent value for money, to which I would add Strub in the Rheinhessen and Jakob Schneider in the Nahe. In a strong vintage such as 2015, the lesser wines from the prominent estates will offer particularly good values in roughly the same price category. The estate wine from Donnhoff, for example, sells in the high teens and delivers plenty of flavor and vibrance for the money. The "Old Vines" ("Alte Reben" in German) Riesling from St. Urbans-hof is another good one, as is the Muller-Catoir Feinherb Riesling.

Understandably, when many people think of German wines they think of the Riesling grape. Indeed, I would be hard pressed to identify any knowledgeable wine fans who do not view Riesling as the best German varietal. However, as readers of this column know, there are many other German grapes that can produce excellent wines. Do you have a non-Riesling favorite?

For a long time, Germans sought to create grape crossings that would ripen more quickly than Riesling by crossing Riesling with other varieties. The results were mixed. Due to climate change, getting Riesling to ripen is no longer an issue, but some of the experimental crossings have become established and are produced with more refinement as varietals in their own right instead of being used for blending. Among the aromatic varieties, Scheurebe, which fills the niche that would be filled by Sauvignon Blanc in France or the USA, is a very versatile food grape, and excellent dessert

wines can also be made from it. Another is Rieslaner, which is wonderful with Asian food. On the dryer side, Sylvaner offers good body and acidity with a more restrained expression of fruit.

On the subject of wine and food pairing, can you offer some suggestions for the types of food that marry favorably with different categories of German wines?

The high acidity of these wines makes them good pairing partners with dishes that have cream sauces, as they cut through the richness and brighten the palate. The trocken Rieslings are well suited to shushi and other raw fish dishes, while the Kabinett and Spatlesen pair well with dishes that have some saltiness that provides a counterpoint to the fruit. The dessert level wines can be served with cheese, rich dishes such as foie gras, or a fruit based dessert.

I long have preached that the best way for someone to learn about wine is by tasting it, and the German Wine Society offers regular opportunities to do just that. Why don't you tell those readers who may, or should, be interested in trying German wines what the GWS offers?

The German Wine Society is a 501(c) 3 federally tax exempt educational organization. Its mission is to educate the public about German Wines. There are three active chapters in the USA at present: Washington, D.C., Delaware Valley (PA/NJ/DE) and San Francisco, CA. The chapters fulfill the mission by holding tastings at which winemakers or importers present wines to the attendees and provide information about the grapes, winemaking, vineyards and vintages, and respond to questions from the guests. The Delaware Valley Chapter meets approximately 10 times per year, most often at Caffè Aldo Lamberti in Cherry Hill. The dates and content of the programs depend upon the availability of speakers. Members pay annual dues to the organization and attend tastings at a reduced fee. All adults aged 21 and over are eligible for membership. All of the programs are conducted in English.

If anyone is interested in knowing more about the German Wine Society please contact Beth at bsheligo@germanwinesociety.org. Thanks, Beth!

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PERSONAL INJURY LAW

Qualified Settlement Funds

(Continued from Page 4)

- *Forms of Distributions.* Establishment of a QSF trust gives the plaintiff time to determine how much of the settlement to take as a lump sum and how much, if any, to structure.
- *Conflict Resolution Among Related Plaintiffs.* A QSF trust gives the plaintiff's attorney, who may be representing more than one family member, time to resolve conflicts between them. One parent may have abandoned the injured child, for example. The other parent may be the custodial parent providing almost total care. How much does each parent receive?
- *Removes Defense Structured Settlement Broker from the Case.* The relationship between plaintiff's structure brokers and defense brokers can be rancorous. If the QSF purchases the structure, the defense broker is effectively removed from consideration.
- *Eliminates the Risk of Insolvency.* If plaintiffs believe that the defendant or the defendant's insurer is financially unstable, the QSF can be used as a vehicle into which funds can be immediately transferred.
- *International Litigation.* QSFs can be used to collect settlements from defendants that are located outside the country and can be used by foreign plaintiffs to collect from defendants located in the country.
- *HIPAA.* In cases involving a large number of claimants, an administrator of a QSF can obtain a Qualified Protective Order (QPO) that complies with the requirements of HIPAA and allows for limited use of Protected Health Information (PHI). This avoids the necessity of obtaining specific HIPAA releases from each settling claimant. Those releases would otherwise be necessary to negotiate subrogation claims in personal injury cases. A QSF administrator often retains the services of an outside vendor for lien resolution. The vendor may be required to disclose PHI to a number of different parties in order to secure release or payment requirements to settle the claims. The QPO is a good solution. A QPO is defined as an order of the court or of an administrative tribunal or a stipulation by the parties to the litigation or administrative proceeding that prohibits the parties from using or disclosing the PHI for any purpose other than the litigation or proceeding for which the information was requested.³ The regulation further requires the return to the covered entity or destruction of the PHI at the end of the litigation or proceeding.
- *Assists Structuring Attorneys' Fees.* Once settlement proceeds are deposited in an attorney trust account, it is too late for the lawyer to structure his fee. By making the deposit into a QSF, plaintiff's counsel has time to consider payment options including whether or not to structure his fee.

- *Multiple Defendants.* A QSF can also be useful in cases involving multiple defendants or where all disputes with a single defendant cannot be resolved at one time. All monies can be held in a QSF until all defendants settle.

Permitted Claims

A QSF can be used in claims involving:

- Tort,⁴
- The Comprehensive Environmental Response, Compensation and Liability Act (CERCLA),⁵
- Breach or contract,⁶ or
- Violation of law.⁷

In a Private Letter Ruling,⁸ the I.R.S. approved the use of a QSF in connection with a bankruptcy case. In that case, the trust was approved by a confirmation order issued by the U.S. Bankruptcy Court, which had continuing jurisdiction over the trust. The trust was established under the laws of the state to resolve employees' wrongful discharge claims filed under potential theories of tort, breach of contract, or a violation of law. Further, the discharged employees are not general trade creditors of the debtor, nor do their claims belong to any other class excluded by the regulation. Accordingly, the trust is a QSF. The I.R.S. ruled that the debtor is the transferor.

Prohibited Claims

QSFs may not be used in cases:

- Arising from worker's compensation or self-insured health plan,⁹
- Involving liabilities to refund the purchase price of or repair or replace products sold in the ordinary course of the transferor's business,¹⁰ or
- Involving the obligation of the transferor to make payments to its general trade creditors¹¹ and debt holders relating to a bankruptcy case or workout.

¹ I.R.C. § 468B.

² I.R.S. § 524b.

³ 45 C.F.R. § 164.512(e)(1)(i).

⁴ Treas. Reg. § 1.468B-1(c)(2)(ii).

⁵ Treas. Reg. § 1.468B-1(c)(2)(i); 42 U.S.C. § 103.

⁶ Treas. Reg. § 1.468B-1(c)(2)(ii).

⁷ Treas. Reg. § 1.468B-1(c)(2)(ii).

⁸ Priv. Ltr. Rul. 14-90-64-(2005).

⁹ Treas. Reg. § 1.468B(1)(g)(3)(1).

¹⁰ Treas. Reg. § 1.468B(1)(g)(3)(2).

¹¹ Treas. Reg. § 1.468B(1)(g)(3)(3).

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FINANCIAL FORENSICS**Abo's Hitlist to Consider in the Buy-Sell Valuation or Formula***(Continued from Page 8)*

ASSETS TO CONSIDER		LIABILITIES TO CONSIDER
Buyouts on leased assets (purchase options)	Net Operating Loss Carry forwards	Advances Received
Cash	Notes Receivable	Bank Overdrafts
Cash Advances	Oil and Gas Deposits	Bonds Payable
Cash Undeposited	Overfunded Pension	Capitalized Leases Payable
Certificate of Need	Pallets	Contingent Liability - Malpractice
Claims Receivable	Patents	Contingent Liability - Environmental
Client Costs Advanced	Petty Cash	Contingent Liability - OSHA
Computers	Pineland Credits	Contingent Liability - Other
Containers	Pledges	Contingent Liability - Product Liability
Copywrites	Premiums Advanced	Credit Cards Payable
Costs Incurred on Uncompleted Contracts	Prepaid Advertising	Deferred Compensation
Covenant Not To Compete	Prepaid Expenses-other	Deferred Income
Customer/Patient Lists	Prepaid Insurance	Deferred Income Taxes
Debt Issue Costs	Prepaid Maintenance Agreements	Deposits Held
Deferred Charges	Prepaid Rent	Dividends Payable
Deferred Income Taxes	Prepaid Royalties	Due To Shareholder/Officer
Deposits Placed	Prepaid Taxes	Employee 401K Deferrals
Development Rights	Put Options	Employee Garnishments Payable
Dies Inventory	Receivables Sold/Collateralized	Financial Instruments
Displays	Related Party Receivable	Fire, Burglary and Other Loss Claims
Dividends Receivable	Research and Development	Foreign Currency Translation
Due From Shareholder/Officer	Reserve for Bad Debts	Intercompany Accounts Payable
Employee Receivable	Restricted Cash	Lawsuit Payable
Equipment	Retainage	Leases Payable
Fees held in Trust	Retained Interest in Sold Assets	Letters of Credit
Financial Instruments	Retentions Receivable	Line of Credit Payable
Foreign Currency Translation	Royalties Receivable	Loans Payable
Franchise Fee	Self Constructed Assets	Loss Contingencies
Furniture and Fixtures	Software	Mortgages Payable
Goodwill	Software Development Costs	Notes Payable
Income Tax Refunds	Sport Tickets	Payroll Taxes Withheld
Installment Sale Receivable	Stock Rights	Premiums Due
Insurance Policy Values	Stock subscriptions Receivable	Purchase Commitments
Intellectual Property	Subscription Lists	Related Party Payable
Intercompany Accounts Receivable	Supplies	Reserve for Bad Debts
Interest in Affiliate	Sweetheart Leases	Retentions Payable
Inventory in Transit	Tools Inventory	Royalties Payable
Inventory on Consignment	Trade Secrets	Sales Tax Payable
Inventory-Finished Goods	Trademarks	Self Insurance Liability
Inventory-Parts	Travel Advances	Stock Redemption Payable
Inventory-Raw Materials	Unbilled Contracts in Process	Unearned Income
Inventory-Supplies	Unbilled Costs	Unfunded Pension Liability
Inventory-Work-in-Process	Unbilled Work-Process	Warranty Work Payable

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Cybersecurity Myths



For corporate secretaries and executives, the subject of secure file sharing is always top of mind. When protecting an organization's data and intellectual property, making sure it's always secure isn't just important—it's imperative.

And yet, many companies find themselves tied to outdated processes or defaulting to the most convenient, though not the most effective, solutions. It doesn't help that myths about cybersecurity abound. These can create false confidence and encourage decision-makers to rest on their laurels, when in fact the prudent course of action is to assess their existing strategy and look for every opportunity to strengthen it.

According to IBM Security's 2016 Cyber Security Intelligence Index report, which is based on data from thousands of computer systems and corporate networks in more than 100 countries, security incidents increased by 64 percent from 2014 to 2015. The most common type of breach took the form of unauthorized access to data, followed by malicious code, a sustained probe, suspicious activity, and the abuse of access or credentials.

It's clear that cybersecurity is a very real concern, and companies of all kinds are at risk. That necessitates taking a hard look at both the most damaging myths surrounding it, and what board executives can do to make sure their company's board materials are secure.

Myth: Email Is a Safe Choice

Changing approaches to cybersecurity mean more senior leadership and boards have gotten involved in creating cybersecurity risk management strategies. As the National Law Review notes, "cybersecurity is no longer just an IT issue." Adopting best practices and a new mindset to protect an organization, however, must extend to the way the board itself operates—especially when it comes to the distribution of board meeting books and materials.

By now, most companies recognize that paper board packs are no longer the optimal

choice. With no digital key to speak of, anyone with a copy of the printed pack can read it, thus making it susceptible to both loss and even theft. When organizations switch to digital, they often rely on email for data sharing, for the simple reason that directors and management teams already employ this platform. The global management consulting firm Hay Group, which polled more than 100 organizations in Canada on their corporate governance practices and views, reports that 36 percent of companies still distribute board materials through secured email (surprisingly, 26 percent still send hard copies through the mail).

Unfortunately, it's false to assume that a secure email server is safe for distributing board materials. Because administrative staff can't control what happens to a message once it's sent, there's no guarantee that the contents will remain with the intended recipient. Emailing documents to board members opens up the possibility of their sharing them outside of the board, along with third-party access. If a director forwards a message to a personal account that features minimal, consumer-level security, any measures already taken to keep it safe—including educating directors about corporate cybersecurity policies—become ineffectual.

To maintain complete control over content, boards need to use a platform that puts that power in the board secretary's hands—and keeps it there. With a board portal, administrators are able to deny access if a password is stolen, limit the ability to view documents and conduct a "virtual purge" that prevents users from seeing outdated materials no longer needed by the board. Board members receive materials in an encrypted format that can only be unencrypted once the director receives permission. Only if they're using an approved device and have the correct user name and password can they read the file contents.

The ability to manage permissions for individual board members also protects corporations from liabilities stemming from board member and executive-level departures.

Information technology company Computer Sciences Corporation (CSC) describes the importance of identity and access management—the process of providing the appropriate personnel with access to the appropriate materials—on its blog.

One of the biggest risks for organizations and their boards, the company writes, is that "Access rights for employees made redundant are not revoked quickly enough, incompletely or even not at all." For this reason, organizations must always confirm that they have authority over who can access information, and when.

Myth: Passwords Keep Hackers Away

Many believe that password-protected data storage solutions, such as PDFs, secure message apps or a cloud-based storage system, are a safe option for storing and distributing sensitive corporate material. If it requires a password to access, the thinking goes, then the data must be secure. But such options can put board data at risk of being accessed by unauthorized users. Even password-protected PDFs have weaknesses, as hackers can bypass all manner of security measures, including data encryption. A quick Google search for "password protected PDF hack" reveals thousands of articles and videos guiding users through the process of cracking password-protected files.

And it isn't enough to require that employees change their passwords on a regular basis. Lorrie Cranor, chief technologist with the Federal Trade Commission, explored this approach in an article last year. She concluded that mandated password changes can lead users to choose weaker passwords and write their passwords down, thus opening the door to password theft. Furthermore, changing those passwords might not prove effective anyway. An attacker who has already deciphered a user's password once is "often able to guess the user's next password fairly easily," Cranor said.

The key to keeping files and documents safe isn't to rely entirely on passwords, but instead to ensure that data is stored and shared through a wholly secure system. Board portals prioritize this type of cybersecurity. Confidential board materials remain secure from the moment that they're uploaded to Diligent's data centers. With high-security standards that include impenetrable 256-bit encryption, a board portal solution will keep the most valuable information out of a hacker's hands.

(Continued on Page 17)

Revised: 1/30/17

SUPERIOR COURT OF NEW JERSEY - CAMDEN VICINAGE JUDGES DIRECTORY

All Numbers Use 856 Area Code

JUDGES	DIVISION	CTRM	STE	SECRETARY	PHONE	LAW CLERK	PHONE
Silverman Katz, Deborah, A.J.S.C.	Civil	63	670	Christina Rodriguez Georgette Mejia	379-2346 379-2243	Jenna M. Farr Aaron J. Creuz	379-2394 379-2242
Axelrad, Francine I., J.A.D., Ret./Rec.	Family	23	260				
Bernardin, Daniel A., J.S.C.	Civil	44	440	Suzanne Ollek	379-2974	Joseph D'Ascenzo, III	379-2977
Blue, Gwendolyn, J.S.C.	Criminal	46	470	Theresa L. Figueroa	379-2376	Ayoola W.N. Stewart	379-2381
Booth, Thomas T., Jr., J.S.C.	Civil	33	340	Angela DelGrande	379-2368	Stephen Scott	379-2342
Charny, Judith S., J.S.C.	Family	53	540	Shawnette Abbott	379-2374	Anthony Tierce	379-2246
Delaney, Kathleen M., J.S.C.	Criminal	45	470	Sandra Grigioni	379-2359	Krystal Aquino	379-2387
DiCamillo, Angelo J., J.T.C., t/a	Family	64	660		379-2372	Kelly Graham	379-2390
Dominguez, Francisco, J.S.C.	Civil	52	530	Terry Scavuzzo	379-2355	Michael J. Rullo	379-2226
Dortch, Charles W., Jr., P.J.F.P.	Family	25	270	Maria D. Gonzalez	379-2348	Gina Streeter	379-2388
Eynon, Linda W., J.S.C.	Family	22	220	Donna Carson	379-2314	Dalal Elneemany	379-2317
Famular, Nan S., P.J.Ch.	Chancery	62	640	Marianna Van Laarhoven	379-2367	Alyssa Bartholomew Richard Abel	379-2236 379-2313
Fox, Michele M., J.S.C.	Criminal	35	370	Susan Janice	379-2356	Deirdre MacFeeters	379-2249
Kassel, Michael J., J.S.C.	Civil	32	330	Janette Martinez	379-2366	Justin Sperling	379-2221
Kelley, John T., J.S.C.	Criminal	42	430	Debra Connaire	379-2326	Bria Altieri	379-2330
Kramer, Mary Beth, J.S.C.	Family	12	120	Deborah Riggs	379-2352	Darlene Hemerka	379-2360
McBride, Edward J., Jr., P.J.Cr.	Criminal	36	370	Carolyn Madison	379-2365	Julian Harris	379-2224
Natal, Samuel D., J.S.C., Ret./Rec.	Criminal	54	540				
Orlando, Christine S., J.S.C.	Civil	51	530	Karen Dean	379-2373	Michal Czarnecki	379-2353
Polansky, Steven J., J.S.C.	Criminal	34	340	Lisa Yodis	379-2283	Colleen D. Gardner	379-2316
Pugliese, Anthony M., P.J.Cv.	Civil	43	440	Colleen Thompson	379-2369	Michael C. Pacholski	379-2350
Ragonese, David M., J.S.C.	Family	11	120	Kristen Porto	379-2978	Rachel Shields	379-2979
Rodriguez, Yolanda C., J.S.C.	Civil	41	430	Marlene Ertl	379-2378	Craig Keener	379-2241
Schuck, Frederick J., J.S.C.	Criminal	55	570	Catherine Fallon	379-2380	David C. Botticello	379-2247
Schweitzer, Sherri L., J.S.C.	Criminal	56	570	Patricia DeForge	379-2972	Zachary J. Egan	379-2975
Shusted, Thomas J., Jr., J.S.C.	Civil	31	330	Crystal Perdue	379-2159	Jessica Jannetti	379-2213
Smith, Morris G., J.S.C.	Family	24	260	Tara Caprera	379-2973	Chantelle M. Casillas	379-2976
Stein, Donald J., J.S.C.	Family	21	220	Tahira Lyons	379-2357	Katelynn Joye Reilly	379-2362
Wells, Richard F., J.S.C.	Criminal	60	620	Trish McAleer	379-2384	Michael Wise	379-2239
Zane, Robert T., III, P.J.M.C.	Municipal	6 Exec, Cttrm 3 - 4th Fl	6 Exec, Ste 300 - 3rd Fl	Cindy Gunter	661-2634		

Cybersecurity Myths (Continued from Page 16)

Myth: In-House Data Storage Is Always Secure

In an effort to keep their data close, many companies turn to in-house storage solutions, thinking that by eliminating a third party from the equation they can gain and maintain control. But not all attacks are malicious efforts to interfere with an organization from the outside.

It's easy to envision hackers as nefarious men in black who gleefully crack a company's security measures from a dimly lit secret room. As IBM reports, however, 60 percent of all attacks in 2015 were the work of company insiders, comprised of both employees and third parties with company ties.

In some cases, these attacks were malicious and intentional, but according to IBM, about 30 percent of them were carried out by "well-

meaning employees" who granted data access to an attacker by mistake, or because they failed to abide by their organization's cybersecurity policies. Because many existing security programs and communication protocols aren't equipped to effectively safeguard digital information, defaulting to these could lead to an unintentional security breach. In other words, directors could make their company vulnerable to hackers without even knowing it.

Not only does this present a danger to the organization, but it puts board members who are busy focusing on their director duties in a difficult position. If they should fail to manage password protocols and keep the documents they receive fully secure, they could be held responsible for a potentially devastating situation. Give them a secure file-sharing solution through a platform they can trust, and they don't have to worry about cyber threats.

In a digital-forward world that becomes more sophisticated and complex with every passing day, it's likely that cybersecurity myths will continue to make the rounds. Organizations can defend themselves against such damaging falsehoods by embracing a secure board portal platform, and taking comfort in the knowledge that their board materials will be well guarded in perpetuity.

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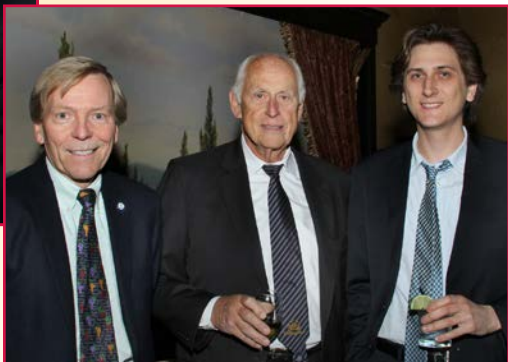
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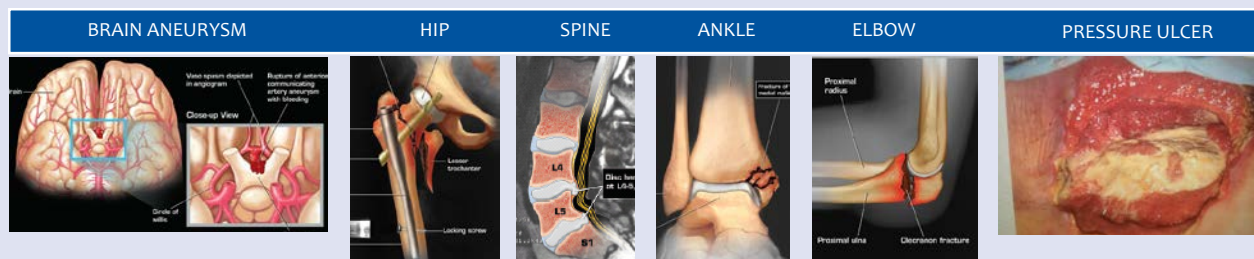
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Credit Card # _____ Expiration _____
Signature (Credit Card Payment Only) _____

PA CLE Credits Requested? ☐ Yes ☐ No

PA I.D. # _____

Questions?

Call Us: 856.482.0620

Fax Registration: 856.482.0637

Checks payable/return to:

Camden County Bar Association
Employment Law Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034

PAYMENT METHOD:

- ☐ Check Enclosed
- ☐ Amex
- ☐ Mastercard
- ☐ Visa



Since 1881 . . . Your Home Court Advantage!

Camden County Bar Association

Family Law: Third Party Custody
*Including Artificial Insemination &
Gestational Carrier Issues*

Wednesday, May 10, 2017 • 4 - 6:15
Tavistock Country Club • Haddonfield

Continuing
Legal Education



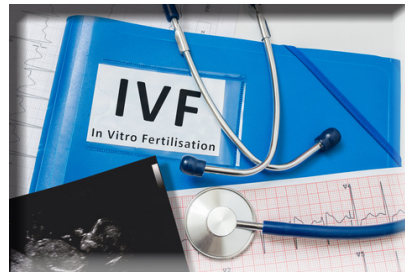
New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

FACULTY

Harry A. Green, Psy.D.
Assurance Behavioral Health Care
Cherry Hill

FACULTY/MODERATOR

Scott J. Levine, Esq.
Gerstein, Grayson & Cohen
Mt. Laurel



Join us as we discuss the exciting, complex and growing family law and psychological issues surrounding third party custody rights.

The program includes the relevant and timely issues related to artificial insemination and gestational carriers.

TUITION: Walk-in registrants add \$15 (includes refreshment & materials) \$70 CCBA Members \$25 Paralegals/Legal Secretaries
\$100 Non-Members FREE to Law Students

New Jersey Credit: This program has been approved by the Board on Continuing Legal Education of the Supreme Court of New Jersey for **2.4** hour of total CLE credit. Of these, **0** qualify as hours of credit for ethics/professionalism. *The actual credits earned may be less if the course time is less than 120 minutes.*

Pennsylvania Credit: Seminar **INCLUDES 2.0** hours of SUBSTANTIVE credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

Reservation Form — Print Clearly — Detach and return with payment no later than **May 8, 2017.**

Name(s) _____
Address _____
City/State/Zip _____
Telephone _____ Email _____
Credit Card # _____ Expiration _____
Signature (Credit Card Payment Only) _____

PAYMENT METHOD:

- ☐ Check Enclosed
☐ Amex
☐ Mastercard
☐ Visa

PA CLE Credits Requested? ☐ Yes ☐ No

PA I.D. # _____

Questions?

Call Us: 856.482.0620

Fax Registration: 856.482.0637

Checks payable/return to:

Camden County Bar Association
Family Law Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881 . . . Your Home Court Advantage!

Cocktails & Conversation

Bench / Bar Cocktail Party



6-8 pm • Monday, May 15th
Il Villaggio • Cherry Hill
\$65 (\$75 @ the door)
\$55* (\$65 @ the door)

Members Only • RSVP by May 12th
* Admitted to the bar 5 years or less.

Cocktails & Conversation is one of the Association's most popular **member only** events.

Reserve your place now to join colleagues and friends for the Association's final **member only** Bench-Bar networking event until September, and enjoy two relaxed hours of traditional Italian cuisine, open bar cocktails and informal conversation with judges of the Superior, U.S. District, and Workers' Compensation Courts at one of Camden County's finest restaurants.

You will also want to join us as the Association presents official judicial portraits to two retired Superior Court judges: Samuel D. Natal and Louis R. Meloni.

Don't miss what is always a fun and festive evening. Use the reservation form below to reserve your place early for what is usually a sold-out event.

*Reservation Form — Print Clearly — Detach and return with payment no later than **May 10, 2016**.*

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____

Email _____

Credit Card# _____

Expiration _____

Signature (Credit Card Payment Only) _____

Payment Method

- ☐ Check Enclosed
- ☐ Amex
- ☐ Mastercard
- ☐ Visa

Questions:

856.482.0620

Fax Reservation: 856.482.0637

Checks payable to:

Camden County Bar Association

Bench-Bar Cocktail Party

1040 N. Kings Highway, Suite 201

Cherry Hill, NJ 08034



Your Home Court Advantage!

NJ Employment Law Primer: *What Are Employee Rights in NJ Anyway?*

Wednesday, May 17 2017 • 4 - 7:15 pm
Tavistock Country Club • Haddonfield

New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

Continuing Legal Education



FACULTY

Leo B. Dubler, III, Esq.
The Law Offices of Leo B. Dubler, III
Mt. Laurel

Shannon L. McGroarty, Esq.
Law Office of Shannon Leigh McGroarty
Cherry Hill

MODERATOR/FACULTY

Kevin M. Costello, Esq.
Costello & Mains
Mt. Laurel

Credits
3.6 NJ
3.0 PA



Employment rights are one of the most provocative and fast-evolving areas of the law. Most people – even legal professionals! – are uncertain about what is, and is not, “illegal” when it comes to New Jersey employment rights.

This seminar will dispel myths, clarify rights and leave you knowing the basics of New Jersey Employment Rights.

DISCUSSION TOPICS

- What doctrines cover what conduct?
- What people *think* is illegal (but isn't)
- Interplay with Federal law
- The New Jersey law against discrimination
- The New Jersey Conscientious Employee Protection Act
- Overview of other important doctrines

TUITION: Walk-in registrants add \$15 (includes refreshment & materials) \$90 CCBA Members \$25 Paralegals/Legal Secretaries
\$120 Non-Members FREE to Law Students

NEW JERSEY CREDIT: This program is pending approval by the Board on Continuing Legal Education of the Supreme Court of New Jersey for **3.6** hours of total CLE credit. Of these, **0** qualify as hours of credit for ethics/professionalism. *The actual credits earned may be less if the instruction time is less than 180 minutes.*

PENNSYLVANIA CREDIT: Seminar includes **3.0** hours of SUBSTANTIVE credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

Reservation Form — Print Clearly — Detach and return with payment no later than **May 15, 2017.**

Name(s) _____
Address _____
City/State/Zip _____
Telephone _____ Email _____
Credit Card # _____ Expiration _____
Signature (Credit Card Payment Only) _____
PA CLE Credits Requested? ☐ Yes ☐ No PA I.D. # _____

**MATERIALS WILL BE
PROVIDED VIA EMAIL
PRIOR TO THE PROGRAM.**

PAYMENT METHOD

- ☐ Check Enclosed
☐ Amex
☐ Mastercard
☐ Visa

QUESTIONS?

Call Us: 856.482.0620

Fax Registration: 856.482.0637

CHECKS PAYABLE/RETURN TO:

Camden County Bar Association
Employment Law Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881... Your Home Court Advantage!

Camden County Bar Association

Continuing Legal Education



Special Education Series

Special Education Disputes Part 3 of 3-part comprehensive Guide to Special Education Law for Attorneys & Educators

Tuesday, May 23, 2017 • 4 - 7:15 pm

Bar Headquarters • Cherry Hill

New Jersey & Pennsylvania MCLE Approved Service Provider — YOUR Trusted CLE Source!

FACULTY

Kevin M. Costello, Esq.
Costello & Mains, P.C.
Mount Laurel

William S. Donio, Esq.
Cooper Levenson April, et.al.
Atlantic City

MODERATOR/FACULTY

Craig D. Becker, Esq.
Craig David Becker Attorney at Law LLC
Mt. Laurel



- Challenging an IEP
 - Filing and defending due process petitions, mediation and settlement conferences
 - Complaints to other government agencies
 - Federal court actions related to special education
 - Civil rights claims related to special education
- Bullying and special education.
 - Manifestation determinations
 - Q & A

TUITION: Walk-in registrants add \$15 (includes refreshment & materials) \$90 CCBA Members \$25 Educators/Paralegals/Legal Secretaries
\$120 Non-Members FREE to Law Students

NEW JERSEY CREDIT: This program is pending approval by the Board on Continuing Legal Education of the Supreme Court of New Jersey for **3.6** hours of total CLE credit. Of these, **0** qualify as hours of credit for ethics/professionalism. *The actual credits earned may be less if the instruction time is less than 180 minutes.*

PENNSYLVANIA CREDIT: Seminar includes **3.0** hours of SUBSTANTIVE credit from the Pennsylvania CLE Board. If you need credit for any other state, notify us when you register.

*Reservation Form — Print Clearly — Detach and return with payment no later than **May 19, 2017.***
Course materials will be distributed via email.

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____

Email _____

Credit Card # _____

Expiration _____

Signature (Credit Card Payment Only) _____

PA CLE Credits Requested? ☐ Yes ☐ No

PA I.D. # _____

PAYMENT METHOD

- ☐ Check Enclosed
- ☐ Amex
- ☐ Mastercard
- ☐ Visa

QUESTIONS?

Call Us: 856.482.0620

Fax Registration: 856.482.0637

CHECKS PAYABLE/RETURN TO:

Camden County Bar Association
Special Education Disputes Seminar
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034



Since 1881 . . . Your Home Court Advantage!

Adbook Reservation

The Installation of Eric G. Fikry as the 91st President of the Camden County Bar Association

Friday, June 9, 2017
6:00 – 11:00 p.m.
Lucien's Manor
Berlin, New Jersey

_____ Inside Front Cover	\$1,500
_____ Outside Back Cover	\$1,200
_____ Inside Back Cover	\$1,000
_____ Full Page (5" W X 8" H)	\$800
_____ 1/2 Page (5" X 4")	\$450
_____ 1/4 Page (5" X 2")	\$300
_____ Congratulatory Line	\$200

Please Indicate your ad size above, Complete the information below and Make your check payable to "CCBF"

Proceeds support Foundation charitable projects for disadvantaged children, senior citizens, student scholarships and other charitable projects and programs to improve the quality of life for Camden County residents.

The Camden County Bar Foundation is a 501(c)(3) not for profit charitable organization registered with the Office of the Attorney General of New Jersey. Contributions to the Foundation are tax-deductible to the extent allowed by current IRS regulations.

Camera-ready ad copy* and payment MUST be received by Foundation Office no later than
Friday, May 26, 2017 to be included.

Firm/Company Name

Contact

E-mail

Address

Telephone

FAX

Credit Card #

Expiration Date

Signature (credit cards only)

Payment Method

☐ Check Enclosed

☐ Amex

☐ Mastercard

☐ Visa

Questions?

856.482.0620

Fax 856.482.0637

_____ Camera-Ready Ad** _____ Set Ad from Attached Copy or from Message Below

* Camera-ready art must be ready to print, as is, and submitted as a .jpg, .eps or .pdf document via email to lbp@camdencountybar.org.

Congratulatory Line: (25 words max, please print)



Mail to: Camden County Bar Foundation-Program Ad
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034
E-mail to: lbp@camdencountybar.org

Bridge the Gap with CLE on Tap!

**2017
Schedule!**



Newly admitted attorneys

**Earn the "Bridge the Gap" credits you
need for New Jersey MCLE Compliance.**

The Camden County Bar Association is YOUR one stop shop for those fifteen NJ "Bridge the Gap" CLE credits required of newly admitted lawyers. The "CLE on Tap" program is an easy, affordable and enjoyable way to complete your requirements. Each program runs from 3-6:15 pm, offers 3.9 NJ credits - 3.0 PA Substantive credits, and is followed by a relaxing happy hour.

Each program is just \$90 for CCBA members (\$130 non-members). If a MEMBER buys a complete series of four programs valued at \$360, you only pay for three-\$270.* (NON-MEMBERS \$390). 15.6 NJ credits - 12 PA credits for under \$300 (members) — Unbeatable!

** Complete series (any four) must be purchased at one time to receive the free program.*

All programs will be held at Tavistock Country Club, 100 Tavistock Lane, Haddonfield. These programs satisfy the required subject areas of the Additional Mandatory Requirements for Newly Admitted Lawyers. (Reg. 201:2)

Winter/Spring 2017 Series (15.6 Total NJ Credits/12.0 PA Credits)

February 23 — NJ Basic Estate Administration **RSVP 2.21.17**

March 23 — NJ Basic Estate Planning **RSVP 3.21.17**

April 26 — NJ Criminal Trial Preparation **RSVP 4.24.17**

May 24 — NJ Municipal Court **RSVP 5.22.17**

Summer/Fall 2017 Series (15.6 Total NJ Credits/12.0 PA Credits)

June 22 — NJ Landlord/Tenant Practice **RSVP 6.20.17**

September 28 — NJ Real Estate Closing Proc. **RSVP 9.26.17**

October 26 — NJ Civil Trial Preparation **RSVP 10.24.17**

November 16 — NJ Family Law **RSVP 11.14.17**

Registration Form — Print Clearly — Detach and return with payment no later than the program RSVP date shown above.

Name(s) _____

Address _____

City/State/Zip _____

Telephone _____

Email _____

Credit Card# _____

Expiration _____

Signature (Credit Card Payment Only) _____

PA CLE Credits Requested? Yes No PA I.D. # _____

Questions?

Call Us: 856.482.0620

Fax Registration: 856.482.0637

Checks payable/return to:

Camden County Bar Association-CLE on Tap!
1040 N. Kings Highway, Suite 201
Cherry Hill, NJ 08034

Payment Method:

- Check Enclosed
- Amex
- Mastercard
- Visa

I am registering for:

- NJ Basic Estate Admin.
- NJ Basic Estate Planning
- NJ Criminal Trial Preparation
- NJ Municipal Court
- NJ Landlord/Tenant Practice
- NJ Real Estate Closing Proc.
- NJ Civil Trial Preparation
- NJ Family Law