

Hon. Stephen Orlofsky Honored at Annual Gerry Award Dinner on October 23rd



CCBF President Louis Moffa (left) and Master of Ceremonies Hon. Joel Rosen (right) with 2018 Gerry Award recipient Hon. Stephen Orlofsky

Camden County Bar Association's Holiday Party December 12

Woodcrest County Club, Cherry Hill, NJ

SEASON'S GREETINGS

The staff of the Camden County Bar Association joins with the Officers and Trustees of the Association and Foundation in wishing you and yours a happy, healthy, safe holiday season and a bright and prosperous New Year

Adopt-A-Family For the Holidays

Give the gift of JOY this holiday season

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

Adopting a family is easy! You can choose to provide food and gifts for a small, medium or large family. Although you will not meet the family in person, you will be provided with the ages of the children, their clothing sizes and, in some cases, their Christmas "wish list." All you do is shop, pack, and deliver your donations to St. Joseph's Pro Cathedral Church in Camden on **Friday, December 21** and leave knowing you've brightened the holidays for a family in need. In

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

St. Joseph's Pro Cathedral Church helps needy families throughout the year, regardless of creed, and your generous support will brighten the holidays for those most in need in our community. We are thrilled to be working with St. Joseph's again this year and look forward to meeting or surpassing our goal of 100 adopted families. We urge all Bar members to consider adopting a family this year either through your firm or individually. Your participation is guaranteed to make you feel wonderful, and it's tax deductible!

Refer to the flier included with this month's inserts for contact information to adopt a family. **Thank you—together we are making a difference!**

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THE DOCKET

Tuesday, December 4th

Hot Topics in Estate Litigation
12-1:15 pm

Tavistock Country Club, Haddonfield, NJ

Thursday, December 6th

Bridge the Gap – NJ Family Law
3-6:15 pm

Bar Headquarters, Cherry Hill, NJ

Wednesday, December 12th

*Camden County Bar Association:
Board of Trustees Meeting*
4 pm

Woodcrest County Club, Cherry Hill, NJ

Wednesday, December 12th

Holiday Party
6-9 pm

Woodcrest County Club, Cherry Hill, NJ

Tuesday, December 18th

*#MeToo, Legal Implications Bringing and
Defending Allegations of Sexual Impropriety*
12-2:15 pm

Tavistock Country Club, Haddonfield, NJ

Monday, December 24th

Bar Headquarters closed for Holiday

Tuesday, December 25th

Bar Headquarters closed for Holiday

Monday, December 31st

Bar Headquarters closed for Holiday

Tentative Agenda for December 12 Board Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 4 p.m. at Woodcrest Country Club in Cherry Hill. All meetings are open to the membership. Anyone interested in attending should notify and confirm their attendance by calling Bar Headquarters at 856.482.0620.

- I. Call to Order
- II. 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



Save the date!

**Save the date for the Camden County Bar
Foundation's annual spring fundraiser on
March 30 – "A Gathering of Fools."
Stay tuned for details!**

THE BARRISTER

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PRESIDENT'S PERSPECTIVE

The Bar Association is the Facilitator Between Our Bench and the Bar

By Ronald G. Lieberman

What is it that Judges want from members of the Bar more than anything else? What is it that members of the Bar want from the Bench more than anything else? These two questions are central to a Bench – Bar relationship that functions smoothly and the Camden County Bar Association is the facilitator for such a relationship.

I would say, given my practice area in Family/Divorce Law, that what I want on behalf of my clients from a Judge are promptly made decisions and case management opportunities. I do not mean to imply that a Judge should rush a decision for the sake of making a decision. But as our Bench knows, our clients are real people with real problems and although Judges may rightfully need time to ponder the outcomes of the case, what seems like an interminable delay by a client does not do one any good. When there are delays in decision making, I end up fielding the calls from the clients and sense their frustration with no way of actually providing an outlet for their frustration because I cannot call the Judge and demand a decision. Whenever the decision is then provided after a delay, the litigants lose confidence in the system regardless of the outcome. So, as a practitioner, I would ask that members of the Bench provide speedy decisions.

As for case management opportunities, the biggest waste of a client's money and time is a motion dealing with the process instead of the substance of a case. I abhor filing motions dealing with discovery deficiencies. If a Judge would offer the attorneys opportunities during the case to speak to the court instead of resorting to filing motions, everyone would benefit and the court's calendar can then be preserved for the decisions a Judge has to make.

What is it that the Bench would want from the Bar? Given my discussions with our Judges in the Camden County vicinage, the Bench wants civility and preparedness by the lawyers. But it is distressing to have learned that the Bar is not acting that way without being asked. Why is it that Judges have to ask attorneys to be civil to each other and/or the Bench? Why is that Judges have to ask attorneys to be prepared for motions or hearings or trials? After all, we have an ethical duty not only to represent our clients zealously but to be civil to our fellow practitioners. The idea that an attorney would go into a courtroom unprepared to address the issues of the day is a thought that simply boggles my mind.

I call on my fellow attorneys to remain civil to each other, because I am not concerned about the practitioners reading this Barrister article. After all, you are the ones who make our Bar proud and care about being a lawyer. I am trying to reach the non-members. So, I ask that you take the practitioner acting in an uncivil manner aside and privately ask him or her why they are doing so. Are they doing it for client effect? Are they doing it because they are frustrated? Did they have a bad day? Or is this just how he or she acts? Those questions need to be answered and we need to police our own.

The Camden County Bar Association provides the outlet for attorneys to have these discussions with Judges and for our trial Judges to express their concerns with practitioners in a way that makes everyone feel as if they are part of the process and not part of the problem. I urge everyone to work with the Bar Association in meeting these goals and to do so in a meaningful fashion.

Seminars

The Association hosted a lunch and learn, **"A Look at Filial Responsibility in Pennsylvania & New Jersey"** on October 30, 2018 at Tavistock Country Club in Haddonfield. Program participants were: Donald F. Browne, Jr., Esq., Bernetic, Hatzell & Pascu; Andrew B. Kushner, Esq., (not pictured) Law Office of Andrew B. Kushner; Barbara E. Little, Esq., (not pictured) Obermayer Rebmann, et al. and moderator Glenn A. Henkel, Esq., Kulzer & DiPadova.



The CCBA hosted a seminar **"Changes are Coming...Recreational Marijuana Use, Alcotest 9510 and Drug Recognition Evaluators"** on November 6, 2018 at Tavistock Country Club in Haddonfield. Seminar participants were: Moderator Jason C. Pollack, Esq., Law Offices of Jason C. Pollack; Hon. Michael Diamond, J.M.C.; Kevin Leckerman, Esq., Leckerman Law, P.C. and Steve Peterson, Esq., Peterson Law, P.C.

The CCBA hosted a seminar, **"The Zen of Practicing Law: How to Be Happy While Practicing Law"** at Tavistock Country Club on November 14, 2018. Speakers included: Moderator: Craig David Becker, Esq., Craig David Becker, Attorney at Law; Neel Bhuta, Esq., (not pictured) Locks Law Firm; Dr. Harry Green, PsyD, Assurance Behavioral HealthCare; and Gerald "Buzz" Mingin, PhD, Educational Consultant.





FOUNDATION UPDATE

By Louis R. Moffa, Jr.

The Mid-Term Elections are over and the holidays are upon us. It is time to relax, reflect and refresh our minds, bodies and souls. So, come out of the daze of political ads and commercials and get ready for the holidays.

First, a big shout out and thank you to everyone who came out and supported our Fall events so far. The Lobster Bake was another fun and successful event. Great weather, great food and a great cause made this year's event better than last year. Following closely on the heels of the Lobster Bake was another standing-room-only crowd at the Meet the Judges and Law Clerks reception. It is always a great networking and friend-raising event. Similar fun and frivolity will occur in May. Next in line we had a very successful John F. Gerry Award presentation and reception. Due to the generosity of major sponsors, we far-exceeded our projections for the Gerry Award event, and the extra funds will go a long way to ensuring the Foundation's financial success this year. In addition, we were able to award two \$1,000 scholarships to very worthy

law students from Rutgers. Last but not least on this list was the Fall Frolic at The Pub. With net proceeds going to help fund the Children's Holiday Party, we sold more than 100 tickets and saw a great turnout, especially among our friends and colleagues from the judiciary.

Second, please don't stop the support. By the time of this publication we will already have conducted this year's Children's Holiday Party, including a new Santa tradition. Thanks to everyone who donated time (and money) to buy and wrap presents and make the day so special for the children. Last on the docket for Fall is the CCBA Holiday Party set for December 12. This year the event will be held at the new and improved Woodcrest Country Club, and it will include live musical entertainment. Please make every effort to come and celebrate the holidays with your colleagues.

Looking forward, we have Kwanzaa, Hanukkah and Christmas before us. Again, times to relax and refresh ourselves with family, friends, food, wine and religion, if you are so inclined. Wishing you all the best for whatever holiday(s) you and your families celebrate! See you next year!

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VERDICTS OF THE COURT *October 2018**Superior Court of New Jersey*

VERDICT: Damages Verdict: \$61,659 (10/2/18)
Case Type: Commercial Complex
Judge: Richard F. Wells, J.S.C., Ret./Rec.
Plaintiff's Atty: Stuart A. Wilkins, Esq.
Defendant's Atty: James M. Curran, Esq.
 L-1049-15 Jury

VERDICT: No Cause (10/2/18)
Case Type: Defamation
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Igor Sturm, Esq. and William MacMillan, Esq.
Defendant's Atty: Patrick Johnson, Esq.
 L-2672-16 Jury

VERDICT: No Cause (10/3/18)
Case Type: Auto Negligence UM/UIM
Judge: Thomas T. Booth, Jr. J.S.C.
Plaintiff's Atty: Jay Solnick, Esq.
Defendant's Atty: Raymond Danielewicz, Esq.
 L-1894-17 Jury

VERDICT: Damages Verdict \$15,000 (10/10/18)
Case Type: Personal Injury
Judge: Thomas T. Booth, Jr. J.S.C.
Plaintiff's Atty: Harry Kane, Esq.
Defendant's Atty: Daniel McCracken, Esq.
 L-2487-17 Jury

VERDICT: No Cause (10/11/18)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Jeffrey L. Dashevsky, Esq.
Defendant's Atty: Stephen C. Wolf, Esq.
 L-3635-16 Jury

VERDICT: No Cause (10/16/18)
Case Type: Medical Malpractice
Judge: Richard F. Wells, J.S.C., Ret./Rec.
Plaintiff's Atty: Gary D. Ginsberg, Esq.
Defendant's Atty: Dominic A. DeLaurentis, Esq.
 L-4833-15 Jury

VERDICT: Liability Verdict 100% Defendant;
 Damages Verdict \$9,000 (10/17/18)
Case Type: Auto Negligence
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: Zack Wildsmith, Esq.
Defendant's Atty: Queen Stewart, Esq.
 L-158-17 Jury

VERDICT: No Cause (10/23/18)
Case Type: Condemnation
Judge: Donald J. Stein, J.S.C.
Plaintiff's Atty: John Johnson, Esq.
Defendant's Atty: Timothy Dugan, Esq.
 L-329-17 Jury
 Consolidated#
 L-331-17
 L-330-17

VERDICT: No Cause (10/24/18)
Case Type: Personal Injury
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: John Borbi, Esq.
Defendant's Atty: Defendant 1: George Prutting, Esq.
 Defendant 2: Jill Teague, Esq.
 L-510-17 Jury

VERDICT: Damages Verdict: \$100,000 (10/25/18)
Case Type: Auto-Tort
Judge: Michael J. Kassel, J.S.C.
Plaintiff's Atty: George Horiates, Esq.
Defendant's Atty: Robert M. Kaplan, Esq.
 L-2658-16 Jury

VERDICT: No Cause (10/31/18)
Case Type: Auto-Negligence
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Nicholas F. Trabosh, Esq.
Defendant's Atty: Francis T. McDevitt, Esq.
 L-3809-16 Jury

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PERSONAL INJURY LAW

Personal Injury Settlements and Special Needs Trusts: Setting Client Expectations

By Thomas D. Begley, Jr., Esquire, CELA



If a client receiving a personal injury settlement also receives certain public benefits such as SSI and many forms of Medicaid, a Special Needs Trust is required to preserve those benefits. Special Needs Trusts entail restrictions and a small minority of clients would rather give up their benefits than fund a Special Needs Trust. In those cases, counsel should be careful to obtain a writing from the client acknowledging that refusal to do the trust will result in the means-tested benefits not being received. This will prevent a subsequent malpractice claim against the attorney.

In order to be sure the client understands what a Special Needs Trust is and how it operated, it is important to have a counseling session with the client and the trustee prior to the trust being established and funded. That way, the client meets the trustee, the trustee gets to know the needs of the client, and administration of the trust is much smoother than it otherwise would be.

If the trust is large, the disabled beneficiary and family should determine how long the person with disabilities is likely to live and how many years the trust should last. Once this determination has been made, a proposed budget should be prepared showing the anticipated expenses for which distributions can be made. This exercise begins the process of managing the family's expectations with respect to distributions.

In developing the budget certain factors must be taken into consideration:

- The size of the trust;
- Anticipated income from the trust;
- Beneficiary's current and anticipated needs;
- Age and health of the beneficiary;
- Anticipated extraordinary expenses;
- Plan to meet unexpected infrequent needs;
- Public benefits the beneficiary is currently receiving; and
- Public benefits for which the beneficiary may be eligible or could become eligible and is not currently receiving.

At the end of the counseling session, the Special Needs attorney should prepare a memo to the family and the trustee listing the points agreed to at the counseling session. After the initial meeting, it is appropriate to hold an annual follow-up meeting with the person with a disability, the family, and the trustee.

The trustee should begin by identifying any immediate cash needs. The person with a disability may need a residence, a handicap van, a vacation, furniture, or funds to repay outstanding debt.

Then, by using the budget form, the trustee should determine each item of expenditure with a monthly estimate as to cost and determine whether the expenditure will be paid by the trust or by the beneficiary. Once the budget is established, the trustee can pay these expenses every month without further request from the beneficiary.

A credit card makes the administration of the trust easier for all concerned. Will the beneficiary be able to get a credit card? Disabled beneficiaries often have no credit or poor credit, so this may be difficult. An option in this situation is to obtain a secured credit card. The trust could make a deposit with the bank issuing the credit card and the credit card limit will be less than the amount of the deposit. If the borrower defaulted on the credit card payments, the bank would seize the money in the account. If the trust beneficiary cannot obtain a credit card, determine whether another family member can get one. If

so, that family member should obtain a separate credit card to be used only for purchases of goods and services for the trust beneficiary. The trustee can then reimburse the family member monthly for appropriate purchases.

Involving the person with a disability in the preparation of the budget is extremely useful, if the person is an adult with capacity. If the trustee attempts to impose its will on the budget process, there will be resentment on the part of the person with a disability and administration of the trust will become contentious. Participation by the person with a disability will achieve "buy-in" and the process of administering the trust will be much less contentious. The trustee should provide appropriate guidance.

Three Wishes

Most clients want to spend some money right away on a house, a vehicle, and a trip to Disney World. In addition, there may be outstanding debt that should be repaid.

- **Home.** Many personal injury victims want to buy a home with a portion of the settlement proceeds. Typically, trustees, courts and State Medicaid Agencies like to keep the expenditure for the home at about 20% to 25% of the liquid assets in the trust, exclusive of any payments from the Structured Settlement. There are exceptions, but this is a good rule of thumb. If the trust pays for the home, the home must be titled in the name of the trust. Other family members living in the home must contribute a pro rata share to maintain the home. Maintenance includes taxes, insurance, utilities, routine maintenance, etc. For example, if there are four people living in the home, one the disabled person and the other three family members, the three family members should contribute 75% of the costs. Unfortunately, New Jersey Medicaid has recently taken the position that a parent has a legal obligation to support the child until age 18, so the trust may not pay any portion of the expenses of maintaining the home until that time. In determining whether a home can be purchased and how much can be spent for the home, these factors must be taken into consideration. Caution must be taken until this issue is resolved.
- **Vehicle.** New Jersey Medicaid has become strict with respect to purchase of vehicles. Typically, unless the vehicle is handicap accessible, the agency imposes a limit of roughly \$20,000 to \$25,000 on the purchase. If the vehicle is a handicap accessible van, then \$70,000 is a more realistic number. If the van is purchased by trust assets, it can still be titled in the disabled person's name or a family member's name, so long as the trust has a lien on the vehicle. No payments need be made because of the lien, but the lien is filed with the Division of Motor Vehicles and prevents the plaintiff or family members from selling the vehicle or borrowing against it.
- **Vacation.** Many clients receiving a personal injury settlement have waited a long time since their last vacation. The trust may pay for all of the expenses for the disabled plaintiff. If the plaintiff is a minor or physically or mentally incapacitated so that he or she cannot travel alone, the trust can pay for an adult, typically a parent, to accompany the plaintiff. Social Security permits the

(Continued on Page 11)

YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

Busy Times Around the Holidays

By Neel Bhuta

December is one of the busiest times of the year for the Bar Association, and the Young Lawyers Committee is excited to be a part of all of it. We are all going to be invited to many events over the next couple of months, from law firm get-togethers to community celebrations to the Bar's own holiday party on December 12, 2018. It is a time for you to catch up with old friends and meet new legal colleagues.

It is also a time for networking.

I know—I hate that word too. Sometimes I think I hate the act even more. But networking is an essential tool to help you and your clients as you build your legal career. As young lawyers, making connections, especially connections outside of our specific practice area, can be essential to our continued growth

and service. So we think about the coming holidays and the parties to attend, here are some tips on what to do and what to say in order to network at your best.

1. Be Open. It is all too easy to just stick with your friends. Your first instinct at any professional event is going to be to seek out the friends and acquaintances you already know and like. Meeting new people is hard, and it is even harder when you are at a stuffy party with other lawyers. Exposing yourself to someone new makes you vulnerable (what if this person doesn't like me?!), but sticking to the same set of people is not a luxury that we can afford as young lawyers. So go out there and talk to as many strangers as you can. You never know who is going to be the next great referral source or mentor or connection that will help you grow in your career. And it all starts with being open.

2. Ask for Help. One of the best things that you can do when you meet and interact with an older, more successful lawyer is ask them for help. It might sound counterintuitive, but in my experience, this can be the best way to develop a relationship with a potential mentor. Asking for help signals to the other person a few things that can work in your favor. It shows that you are willing to acknowledge all the things that you do not know or do not know well. It is also a recognition that you regard this other person as an expert in a particular area—someone that you can learn from. That can be the start of a very fruitful relationship that will allow you to benefit from the other person's skill, experience, and contacts.

3. Watch Your Image. People are going to be judging you at all times. So dress appropriately. My office is relatively casual about appearances. I do not often wear a suit on a normal day at work. But if I attend a professional event, I dress professionally. Regardless of what you may think about a "legal uniform," do not give others the chance to

judge and dismiss you before they get to know you. Also, watch what you say and do. Many of the people that you meet at these events do not know the whole you. So they will make assumptions about you based on the few things that they hear and see. Be on your absolute best behavior—don't do anything that someone could take out of context and use against you.

4. Know Yourself. As you meet new people and you ask for help and about themselves, they are going to ask about you as well. And you will look insubstantial if you cannot explain who you are and what you do in a clear, concise way. Know your practice area cold. Be able to talk about a few cases that you handle. Understand what you are good at and what you are not good at. I do not recommend sounding rehearsed, and no one expects you to be an expert in anything, but the people that you meet will expect that you at least know who you are and what you do. Sometimes you will come across an attorney that is not familiar with your practice area—be prepared to explain the general contours of that area of law. Know yourself cold—because the more comfortable that you can be with yourself, the better the impression that you will leave on others.

5. Follow up. You are going to meet a lot of people at each one of these events! And each of those people is going to meet a lot of people! Sure, you'll have a bunch of business cards, but those business cards are going to end up forgotten in a jacket pocket or desk drawer over time. You are better off if you remember to follow up over the next couple of days. Do not wait too long—strike when you and your conversation are still fresh in the other person's mind. It does not have to be an elaborate thing. Tell them you enjoyed talking to them. Thank them for their time. Ask them for help. Anything that can help progress your budding relationship from what is otherwise one of a dozen conversations at a busy party.

If you follow all of these rules, I promise that you will be so successful that you will never again have to follow any of these rules.

Go forth and network! Happy Holidays!



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CCBF Presents Two Deserving Law Students with Gerry Award Scholarship



Camden County Bar Foundation President Louis Moffa, Jr. presented two deserving Rutgers University law students with the Judge John F. Gerry Memorial Scholarship Award on October 30. Maryanne Abdelmesih and Pati Candalario each received a \$1,000 check.

Congratulations!



Hon. Stephen Orlofsky Honored at Annual Gerry Award Dinner

It was a festive evening on October 23 at Tavistock Country Club as colleagues, friends and family members from around the state gathered to congratulate and celebrate Hon. Stephen M. Orlofsky, former United States District Judge for the District of New Jersey as he received the 2018 Judge John F. Gerry Award in recognition of his many years of service to the New Jersey legal community. Hon. Joel B. Rosen, U.S.M.J. (ret.), provided remarks (and a few good-natured jabs) about Judge Orlofsky before presenting the award to his esteemed colleague and friend. It was a lovely evening of friendship and camaraderie for all.



(l to r) Foundation President Louis Moffa, Jr., William O'Kane and Robert Harbeson



(l to r) Hon. James Giles, M.C. Cabell, Hon. Edward Cahn



(l to r) CCBA President Ronald Liberman with President-elect Michael Dennin



(l to r) Carin Poreda and Adrienne Robove



(l to r) Hon. Stephen Orlofsky and Hon. Louis Meloni



(l to r) Last year's Gerry Award recipient Hon. Jerome Simandle and Hon. Angelo DiCamillo



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(l to r) Margie Leone and Hon. George Leone

Foundation's Fall Frolic Another Resounding Success!

Members of the Bench and Bar kicked off the holiday season at the Bar Foundation's annual Fall Frolic on November 13 at The Pub in Pennsauken. This 20+ year tradition is one of the most fun of the year – no speeches, no program, just good people coming together for a great cause. The event raised nearly \$3,000 for the CCBF's Children's Holiday Party at which over 200 children are served a hot breakfast and treated to a holiday sing-along, magic show, games and more before a visit with Santa who sends each child off with a gift and photo. Thanks to everyone for coming out to this great fundraising event. We couldn't do it without you!



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(l to r) Tom Hagner, Brian Herman and Loren Kagan

WINE & FOOD

By Jim Hamilton



Santa arrived on December 1st this year to deliver toys to the many good little boys and girls at the annual Bar Foundation children's holiday party. His presence also means that a green flag has been waved to start the race the adults must run to end another year. As December unfolds, many of us will find a reason to pop a cork from a bottle of sparkling wine or to buy some bubbly for a holiday gift. As the number of available sparkling wines continues to expand it may become even more difficult to determine which ones you should buy, so let's explore some of your options.

As a quick reminder, while many people use the word "Champagne" to describe any sparkling wine, the only part of the world entitled to call their sparkling wines by that name is France's Champagne region located north of Paris. While this remains the wine region from which many of the most highly regarded sparkling wines are produced (e.g. Dom Perignon, Cristal, Salon and Krug, to name a few), quality abounds both within and outside Champagne.

As in the past, I reached out to several knowledgeable retail wine buyers in our area for their sparkling wine recommendations. Not only does this allow us to expand our wine horizons by enlisting their expert advice, but it also ensures that wines discussed will be available to purchase. I asked each of these savvy sources to recommend wines selling at three different price points: a.) less than \$15/bottle; b.) between \$15 and \$30/bottle and c.) more than \$30/bottle. Their selections along with their reasons/descriptions follow.

Charlie Beatty of Wineworks, Rt. 70, Marlton, NJ offers three wines priced within the three ranges requested. In the bargain category a.) he suggests **NV Tutela Prosecco**, which not only does Charlie endorse, but is a wine his customers buy with considerable enthusiasm. b.) **2014 Argyle Brut** is a wine from a venerable producer in Oregon's Willamette Valley that offers excellent quality at a competitive price. c.) as an alternative to Champagne, **NV Ca'delBosco** is a Chardonnay-dominant wine from Italy's finest region for making sparkling wine, Franciacorta. It is a wine of elegance and character.

Andrea Billick and Dino Garistina of the Super BuyRite Store, Rt. 45, West Deptford have suggested and described the following wines in the three different price ranges:

a.) **2015 Loxarel "Amalthea" Brut Nature Cava**. This wine from Spain's Penedes region is an example of flawless winemaking that even

the best Champagne houses would respect. It is a blend of the three main Cava grape varieties and is an aromatic, elegant and bone-dry wine displaying notes of pear, apple, dried flowers, pâte a choux, mousseline cream and salinity.

b.) **NV Firriato Gaudensius Brut Blanc de Noir** is fashioned from centuries-old Nerello Mascalese grapes grown on the northeastern slopes of Mt. Etna in Sicily. The grapes are lightly pressed and there is 32 months of lees exposure leading to a crusty bread impression. The bubbles are intense, and the bead of the wine is exuberant, helping deliver complex smells of berries, aniseed and minerals and a palate featuring currants, brioche, almonds, fine curd and the delicate citrus notes of Sicily.

c.) **NV Maison H. Blin l'Esprit Nature Extra Brut is a Champagne** made from a family estate having vineyards around the village of Vincelles in the Marne Valley. This is a Chardonnay-based wine drawing primarily from the 2013 vintage that is certified organic. 20% of the wine was fermented in oak barrels with the rest in stainless steel and then bottle conditioned for 24 months. The impressions are initially floral and fruity on the nose, followed by hints of acacia, honey and flint finishing with bread crust and yeast tones. It is a perfect companion with grilled fish, seared scallops and other light seafood dishes.

Joe Huber of Martin's Liquors, Rt. 38, Mt. Laurel, New Jersey has put a spotlight on three different bubbly options.

a.) **NV Victorine de Chastenay Cremant de Bourgogne** is a French sparkler created from grapes grown in one of the most prestigious (and expensive) wine areas in the world – Burgundy's Côtes d'Or. While there are other Cremant de Bourgognes available, most tend to use grapes from vineyards outside the hallowed hills from which the grapes for this wine are sourced. The blend is 75% Pinot Noir, 5% Chardonnay and 10% each Gamay and Aligoté. It is wine for those who like sleekness to their sparklers.

b.) **NV J.M. Gobillard & Fils Brut Champagne Tradition** is one of the few quality Champagnes available in this price range. Indeed, when tasted at a dinner along with 15 other Champagnes, some Grand Cru bottlings costing considerably more, it more than held its own.

c.) **NV Vilmart & Cie Grand Cellier Premier Cru** is a top-notch grower Champagne that costs less than half the price of Dom Perignon. It is a blend of 70% Chardonnay and 30% Pinot Noir and has garnered consistently outstanding reviews from some of the most influential wine critics.

Nina Sygnecki is the wine director for **Traino's Wine & Spirits, Church Road in Marlton and E. Evesham Road in Voorhees**, and she has offered three interesting options.

a.) **NV Henry Varnay Rosé Cremant** is from a producer in France's Loire Valley. It displays a beautiful pink robe with an aroma of red berries and white flowers. The palate is bright and fresh, with brioche, soft spice and rosewater, with lean minerality and zippy acidity.

b.) **NV Takara Shuzo Mio Sparkling Sake** is clear and vibrant, with classic sake brewing yielding a soft sparkler with a light sweetness and a decidedly ricey flavor. It is super refreshing, low in alcohol and easy to enjoy.

c.) **2008 Raumland Cuvee Marie Louise** is a beautiful and elegant German bubbly ("sekt") made entirely from Pinot Noir grapes. The juice spent 72 months on the lees, yielding exceptional flavor and creaminess. The flavors resemble strawberries and brioche and are backed by vivid acidity that helps provide a gorgeous, rounded mouthfeel.

By way of taking on the same assignment, I want to offer three different and hopefully also available sparkling wines I have enjoyed at recent tastings.

a.) **NV Bortolotti Prosecco Brut** is a wine we have discussed here previously and deserves continued support as one of the more reliable, well-distributed sparkling wines from Italy's Veneto region. It is fashioned from 90% Glera (the main grape of Prosecco) and 10% Pinot Bianco sourced from vineyards grown in clay, sandstone and marl soils at altitudes exceeding 1000 feet. It is released after four to five months of bottle aging. This release exhibits bubbles forceful enough to be prickly, with a lively and bracing chalk and seltzer tone and texture.

b.) **2017 Kir-Yianni Akakies** is a sparkling rosé wine made from one of my favorite Greek grapes, Xinomavro. The vineyard is located in Northwestern Greece, again at high altitude but in sandy soils. The taste reflects the red grape's characteristics, with bright red berries and an interwoven minerality. It is more tart than jammy and has sufficient weight and acidity to enable it to stand up to many red wine dishes.

c.) One of the best value-priced Champagnes I tasted at a recent New York City tasting focusing on sparkling wines was **NV H. Billiot Fils Réserve Brut**. While conceding that "value" is very much a relative word when applied to Champagne, this entry level sparkler made

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WINE & FOOD

(Continued from Page 10)

from Grand Cru grapes really is a good buy. It is 75% Pinot Noir and 25% Chardonnay and is aged for 36 months *en tirage* (on the lees, i.e. dead yeast cells). This is a rich, lush Champagne that manages to be weighty without sacrificing finesse. The lees treatment yields a yeasty brioche quality that is amplified by the Pinot Noir fruit employed.

I thank Andrea, Nina, Joe and Charlie for sharing their insights and expertise on wines you will be able to find at their respective stores. I shall close by wishing everyone a positively *sparkling* holiday season!

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Trial Counsel in our Litigation Department;

and

Christine Pittman,

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as Firm Administrator & HR Generalist



PERSONAL INJURY LAW

Personal Injury Settlements and Special Needs Trusts: Setting Client Expectations

(Continued from Page 6)

trust to pay for two parents in many situations, but New Jersey Medicaid is likely to resist this arrangement absent strong evidence that two parents are absolutely necessary. The trust cannot pay for other family members to join on the trip.

- **Debt.** At the time of a personal injury settlement, a plaintiff often has outstanding debt. The debt cannot be paid from the trust, but must be paid from the personal injury settlement directly. Debt sometimes include monies borrowed from family and friends. This debt can be repaid, but New Jersey Medicaid will insist on very thorough documentation to ensure that the payments are not simply disguised gifts.

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FINANCIAL FORENSICS

Drafting a Useful Buy-Sell Agreement

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

Most business owners are familiar with buy-sell agreements. The way they work is relatively simple. What's not so simple is tailoring an agreement to meet the specific needs of a business. Too often, business owners use "canned" buy-sell agreements that don't consider the individual circumstances of the owners involved. To help you anticipate potential disputes, consider these six steps when drafting a buy-sell agreement (oh wait, shouldn't this equally apply to your most important client – you and your law practice?).

Plan Your Funding

Businesses frequently fail to properly fund a buy-sell agreement. Few owners will have readily available cash to buy out the remaining shares of the business, and banks may be reluctant to lend, especially if the business is young. The most common solution, though not the only one, is to take out a life insurance policy on each partner or shareholder equal to the value of that partner's interest in the business.

Revalue the Purchase Price Regularly

Determining the purchase price at the beginning, when everyone agrees, is relatively easy. But situations change, and business values change with them. Having the business appraised on a regular basis goes a long way in alleviating disputes and carries more weight with the Internal Revenue Service. A yearly appraisal, however, can be too costly for many businesses. One solution is to have an appraisal every five years. In this situation, the appraiser may base the value in intervening years on a formula specifically

generated for the company, which has a five-year life. At the next full appraisal the appraiser revises both base value and formula to reflect current conditions. While not as accurate as a full appraisal every year, this strategy is more effective than simply relying on the original valuation with no updates.

Consider Majority vs. Minority Owners

A majority owner may want family members to take over the business to avoid giving minority owners the opportunity to buy out his or her stock.

Determine All Possible Triggers

Nearly all buy-sell agreements allow the death or retirement of an owner to trigger a buy-sell option. But be sure to consider some other events that are often overlooked: disability, divorce, firing, personal bankruptcy or criminal prosecution.

Decide Whether All Situations Should Be Valued the Same

Should the price be lower in certain situations that trigger a buy-sell agreement than in others? For instance, should an owner who leaves in a way that is detrimental to the business receive less for his or her shares?

Allow for the Right of First Refusal

A common provision in buy-sell agreements is the right of first refusal, which stipulates that the departing owner cannot sell his or her shares without first offering them to the remaining owners.

(Continued on Page 14)

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Drafting a Useful Buy-Sell Agreement

(Continued from Page 13)

Conclusion: A Buy-Sell Agreement Is Important!

Business owners who take the time now to carefully consider all of the aspects and implications of their buy-sell agreements will face fewer problems when shares change hands. If, on the other hand, you have been careless about your buy-sell agreement, at that point, it will be too late. CPA firms like us at Abo and Company and so many of our seasoned colleagues help many closely-held business owners with tax-planning design of valuation formulas and other aspects of equity interest transfers intended to provide a smooth succession, either voluntary or forced, due to health or other events. If you, a relative or a colleague has an interest in a closely-held business, you might want to discuss its eventual disposition with your team of advisors to provide guidance in setting up a buy-sell agreement.

As mentioned in previous newsletters, distributed seminars sponsored by the New Jersey Bar Association and the Pennsylvania Bar Institute entitled "Shareholder Agreements – What You Need to Know," was Abo and Company's 122-point checklist. The checklist, compiled to assist in drafting a well thought out buy-sell agreement, is available to clients and colleagues upon request.

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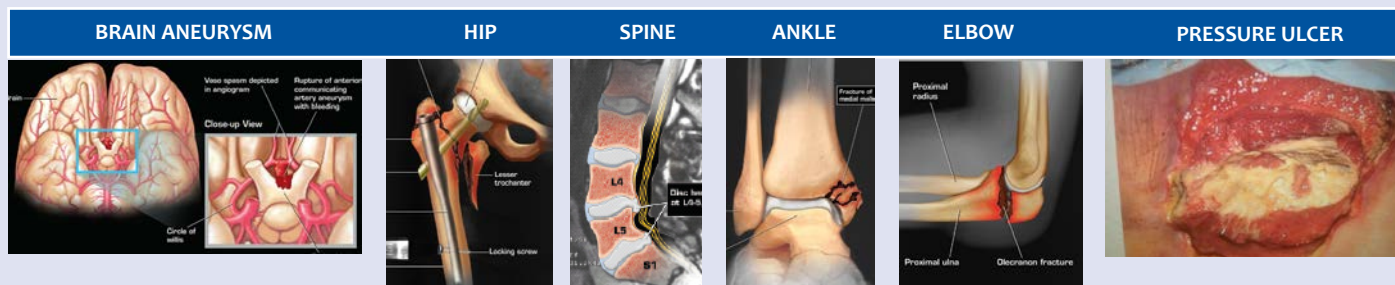


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