

Adopt-A-Family



Adopt-A-Family volunteers take a minute to warm up from the cold December weather after unloading cars, trucks, and SUVs laden with donations from Bar members, firms and friends to ensure a Merry Christmas for Camden families. See page 7 for the full story.

Law School Scholarship Applications Due February 28

Each year the Bar Foundation presents a number of scholarship awards to deserving law school students. Applications are accepted from September 1st through February 28th. Applications must be received at Bar Headquarters no later than the February 28th deadline to be considered. Recipients will be notified in April, and awards will be presented at the Cocktails & Conversation Bench Bar Cocktail Party in May.

For information about available law school scholarships, visit our website at www.camdencountybar.org and click on the "community" drop down.

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The Association was saddened by the passing of long time member

**HAROLD P.
GLENER, Esq.**
on January 6th.

Harold was admitted to the Bar of New Jersey in 1954 and was a long time member of the Camden County Bar Association.

We extend our deepest sympathy to Mr. Gleaner's family, friends and colleagues.

He will be missed.

Reserve Today . . .

Hon. Peter J. Devine, Jr.
Award Presentation



2016 Recipient

Joseph A. McCormick, Jr.

February 23, 2017 • Il Villagio Cherry Hill

THE DOCKET

Thursday, February 9

Eligibility For Special Education CLE Seminar
4 – 7:15 pm
Tavistock Country Club, Haddonfield

Wednesday, February 15

CCBA Board of Trustees Meeting
4:00 pm
Bar Headquarters

Wednesday, February 22

Young Lawyer Committee Meeting
12:30 pm
Bar Headquarters, Cherry Hill

Thursday, February 23

NJ Basic Estate Administration—CLE for
newly admitted lawyers
3 – 6:15 pm
Tavistock Country Club, Haddonfield

Hon. Peter J. Devine, Jr. Award Presentation
6 – 9 pm
Il Villaggio Cherry Hill
211 Berlin Rd, Cherry Hill, NJ 08034

Saturday, February 25

4th Annual Cook-Off For A Cause
6 – 10 pm
American Legion Post 371
42 N. Lakeview Drive, Gibbsboro, NJ

Tentative agenda for February 15th Trustees Meeting

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

- I. Call to Order
- II. Minutes from Previous Meeting
- III. Treasurer's Report
- IV. President's Report
- V. 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

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NOTICE TO THE BAR

The New Jersey Supreme Court's District IV Ethics Committee is seeking attorneys who are interested in applying for an appointment to serve on the Committee for a four-year term commencing in September 2017. Pursuant to Rule 1:20-3, the Committee investigates attorney ethics grievances in Camden and Gloucester Counties. Committee members receive CLE credit and are exempt from pro bono requirements. Interested attorneys should contact Dan Harrington, Committee Vice Chair, at 856-910-5000, or dharrington@cozen.com

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SPECIAL EDUCATION LAW

Strategies for a Successful IEP Meeting

By Craig D. Becker, Esq

An Individualized Education Program ("IEP") meeting can be a valuable tool to gather information. Attending an IEP meeting is a way to find information regarding a student. When jurisdiction allows, I also recommend recording an IEP meeting. *See N.J.A.C. 6A:14-2.3*. When creating an IEP, the District is required to properly consider input from the Parents. *See e.g. Sch. Comm. of Town of Burlington, Mass. v. Dep't of Educ. of Mass.*, 471 U.S. 359, 368, 85 L. Ed. 2d 385 (1985). Parents have an absolute right, and in some cases, a duty, to ask questions of staff regarding how the student is performing. *See e.g. C.H. v. Cape Henlopen Sch. Dist.*, 606 F.3d 59, 72 (3d Cir. 2010).

IEP meetings can also be opportunities to explore new ideas regarding a student's education. In many cases, a school district may not be willing to do everything that the parent is requesting, but may be willing to do something that is comparable, and in some cases better for the student than what the parent requests. Keep in mind that the law requires the parties to act collaboratively. *Id.* Showing that you have tried to work cooperatively with the district can be an important fact later on. It is also very important for both districts and parents to show that they are willing to consider other options than their position and that they clearly explained their position. This can be an important factor as the case moves on. *Id.*

It is important when preparing for an IEP meeting that you are aware of the following:

1. What are the student's special education needs?
2. What evidence exists regarding the student's special education needs?
3. What areas regarding the student's special education needs need further evaluation?
4. What areas of a student's education require more instruction?
5. What issues impede a student's ability to learn in a regular education environment?
6. What services does the student need in order to learn?

The purpose of the IEP meeting can extend beyond laying out services that a student needs. When you know there will be a significant disagreement in the services, it is still very important to attend an IEP meeting. Other purposes of an IEP meeting include:

1. Information gathering
2. Brainstorming
3. Establishing attempts at cooperation.

Parents and School Districts have a duty to engage in a cooperative process during IEP meetings. Cooperative does not mean being a push over. Many parents shrink at the word cooperative. Often districts argue that the parents are not cooperative because the parent may have disagreed with the district. It is possible to be cooperative and stay firm in your positions at the same time. Cooperation requires proof that you have listened with an open mind to the other side's positions and have carefully considered them. Cooperation requires that you have, properly and in a courteous manner, explained your position and the facts and evidence around it. *See Upper Freehold Reg'l Bd. of Educ. v. T.W.*, 496 F. App'x 238, 244 (3d Cir. 2012)]

Tips for Parents.

1. Engage in the "cooperative process"—It is very important at an IEP meeting that you establish that you have been reasonable. In many cases, a parent may lose or give up rights if they do not clearly explain what they are requesting from the district at a meeting or the parents refused to consider all options. *See e.g. Cape Henlopen, supra* 606 F.3d at 72. A parent can lose their right to compensatory education or unilateral placement because they went to an IEP meeting and did not actively participate. *Id.*, 34 CFR § 300.148, N.J.A.C. 6A:14-2.10. It is very important that you set out what you are requesting, explain why you are requesting it and that you show a clear openness to consider other reasonable options. The same applies to Districts. Districts also have a duty to work cooperatively with parents. *See e.g. Schaffer ex rel. Schaffer v. Weast*, 546 U.S. 49, 53, 126 S.Ct. 528, 163 L.Ed.2d 387 (2005) ("The core of the [IDEA] . . . is the cooperative process that it establishes between parents and schools."). A parent cannot refuse to engage in the IEP process once it becomes clear the District will not grant what the parent desires. *See e.g. C.G. ex rel. A.S. v. Five Town Cmty. Sch. Dist.*, 07-1708, 2008 WL 162481 (1st Cir. Jan. 18, 2008). Although



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PERSONAL INJURY LAW

Making Special Needs Trusts Last

By Thomas D. Begley, Jr., CELA

When a personal injury victim receives a settlement, one of the biggest post-settlement problems is making the money last. If the plaintiff is receiving means-tested public benefits, the monies must be put in a Special Needs Trust. How long do the beneficiary and other family members need that money to last? When the size of the settlement is significant, best practices would dictate that a three-step process be followed:

1. *Counseling Session.* A counseling session should be held with the person with disabilities, the family members, if appropriate, the trustee, the attorney drafting the Special Needs Trust, and the Personal Injury attorney, if necessary. At that point, a discussion should be held as to what the immediate needs of the beneficiary are. Typically, these would include a home, a vehicle, a vacation, and repayment of debt. During the counseling session a budget should be prepared for the plaintiff's living expenses going forward. The budget could be broken into three sections: (1) shelter expenses, (2) transportation expenses, and (3) personal expenses. For each item of expense a determination should be made as to whether the expense will be paid by the plaintiff or by the trust. A professional trustee should always be used. At that point, the trustee should prepare a Monte Carlo analysis to determine how long the trust will last. The Monte Carlo analysis is complex, but essentially it is based on trust rates of return and

trust distributions. The analysis will determine how long the trust will last based on various rates of distribution. It is helpful if the beneficiary can determine how long the trust should last. If it should last the beneficiary's lifetime and the plaintiff is healthy, this will likely be calculated on a life of 90 years. If the plaintiff is unhealthy, the life expectancy will be shorter.

2. *The Depleting Trust.* In most instances the plaintiff will tend to adopt a budget for lifestyle he or she would like without consideration to how long the trust will last and what will happen when the trust is exhausted. If the professional trustee determines that the trust is beginning to deplete more rapidly than agreed upon, there is a five-step process. These include the following: notification, conversations, planning, documentation, and continuous follow up.

➤ *Notification.* It is recommended that monthly statements of trust activity be sent to all persons required under state statute. These would include beneficiaries, guardians, and, generally, all non-contingent remaindermen. If the trust is depleting, a letter should be sent, at least annually, indicating:

- ✓ the current market value of the account;
- ✓ the amount dispersed over the past 12 months; and
- ✓ an estimate as to the time in which the trust will be depleted based on projected principal distributions for the coming year.

The depletion letter should indicate that steps can be taken to extend the lifetime of the trust.

➤ *Conversations.* Face-to-face conversations should be held with the beneficiary and interested family members to determine if current budget expenditures can be reduced. If so, what can be reduced immediately and what can be reduced over time? The beneficiary, family, and support system must understand that the trust will deplete and the time horizon over which it will deplete. There should be a discussion as to whether a different investment allocation strategy should be employed—either a more aggressive strategy to grow assets or a less aggressive strategy to protect current assets. Finally, there should be a discussion as to whether additional funds will be added to the trust such as payments from Structured Settlement Annuities or additions from family members. If the trust contains depleting assets such as real estate or non-liquid securities, such as LLCs, LPs, oil/gas mineral interests, etc., then there should be a discussion as to whether these assets should be liquidated.

➤ *Planning.* What is the plan when the trust is depleted? Will the beneficiary then rely solely on government benefits? Will family and friends contribute to care? Will family and friends fund a Third-Party Special Needs Trust to take the place of the Special Needs Trust? Will the Third-Party Special Needs Trust be funded with life insurance or

Parker McCay is pleased to announce that Judge Louis R. Meloni (Ret.) has joined the firm and will focus his practice on Alternative Dispute Resolution

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FINANCIAL FORENSICS

Myths in Multiples— Rules Of Thumb Revisited

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

Many industry-specific formulas or simple calculations have arisen over the years for valuing companies. Where do they come from? Originating in industry studies or surveys, the minds of business brokers, transaction databases, cocktail conversations, publications and other even less reliable sources, these so-called rules of thumb are often used—and abused—in value determination. Those who invest in the stock market, for instance, immediately become analytical in discussing earnings per share multiples, the basic “rule” for pricing common stocks. Yet while using such a rule or formula can be meaningful, without a thorough financial analysis coupled with some basic business judgment and common sense, it can be dangerous as well.

Think about it. Suppose an organization compiles statistics on 100 insurance agencies. The organization then averages all the selling prices and calculates that the average agency sold for 100% of one year’s gross revenue. This creates a rule of thumb for valuing insurance agencies. The problem is that one agency may have sold for twice one year’s gross while another may have sold for half of one year’s gross. Thus, rule-of-thumb formulas may be accurate for businesses whose performances are about average, but other businesses will vary. To apply a rule of thumb to a business that varies significantly from the average is not appropriate.

Let’s analyze two insurance agencies that provide personal and commercial policies and assume that the rule of thumb is as follows: Value = 100% of annual revenue. In this simplified example, this rule would provide the same value for both agencies even though their net incomes are substantially different. But consider some other factors that might affect value:

1. Agency A has 125 clients, while Agency B has 75.
2. One of Agency B’s clients accounts for 25% of the agency’s fees.
3. Agency A has a long-term, noncancelable lease for its offices.

Some considerations unique to the insurance business might be:

- The size and mix of commission income from life, health and business products,
- Whether business is concentrated with a particular insurance carrier,
- Whether the business is profitable or not, and
- The relationship of sellers to significant customers.

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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!

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By Kimberly Rice

What I've Learned from a Quarter Century in Legal Marketing and How Lawyers Can Benefit

Part 1

What I've witnessed and learned during my 25 years of legal marketing bears sharing with the legal community, at large, for how my 'lessons learned' may benefit lay firms and lawyers striving to advance their professional journey.

1. **Law school does not prepare you for private practice, or much else.** I have made a habit of asking lawyers "on Day One of your private practice, what did you feel prepared to do?" Without exception, the response has always been 'nothing' or 'not much.'

Lesson: Recognize, as in most areas of higher education, that much of your academic training provides plenty of theoretical analysis and little practical information and experience. Understanding that will propel you to seek out practical guidance on how to successfully launch and grow your legal practice, how to plan for and engage in appropriate business development and marketing tactics on Day One, such as getting and staying connected with your law school classmates. Doing so provides critical relationship-building opportunities throughout the course of your legal career.

2. **Your career transcends your present professional position.** Dependent upon economic cycles, lawyers can be paralyzed from making an upwardly mobile transition due to fear of failing (a common trait among lawyers). Too many lawyers are willing to stay put in a position that they do not enjoy, have little interest in, and fall victim to unfortunate and unjust employment practices, all out of fear of the unknown.

Lesson: Summon the courage and plan how to chart out at least the next three to five years of your legal career. What I know for sure is that you can create the career of your dreams by charting your own course. There may be multiple paths, depending upon life choices and family planning concerns. What works for you today likely will not work in five-seven years. At least sketch out a plan of action, so you are working towards these goals. Doing so can prove empowering while you are clocking the endless billable hours, in the interim.

3. **Submit to the relationship-building process.** Examining your motivations for becoming a lawyer initially may prompt you to reflect upon the approach you take for strengthening and cultivating new working relationships, or not. One of my career surprises has been that the majority of lawyers are actually introverts. To me, this defies logic, particularly with respect to litigators.

What I've seen time and time again is how some lawyers resist engaging in consistent relationship-building initiatives. As I repeatedly explain, if you are a private practicing lawyer, you are a business owner. Whether or not you actually have clients is another question, altogether.

Given that professional services, including legal services, is predicated upon consistent relationship building, it is impossible to build and grow a prosperous practice without engaging in

meaningful relationship-building activities such as targeted networking and, to a lesser degree, some sort of professional association involvement.

Lesson: Regardless of whether you are an introvert or extravert, there is a path uniquely suited to your personality and skill set to develop meaningful relationships which will lead to attracting new clients and strengthening existing relationships for business generation purposes. What I've come to know for sure, is if you are focused on building a prosperous practice/business, you will take the necessary steps to do so. Similar to experts in other disciplines, savvy lawyers know they must reach out to access requisite resources on the appropriate steps that stand between their present situation and the one they intend to create.

Often, law firm clients are uneducated and either uninformed or misinformed on exactly what concrete steps they must take to advance their professional networks, how to promote their legal practice and grow their firms' business. Make it your business this year to learn how to take more productive steps.

4. **Failing to plan is planning to fail.** Almost without exception, law firms do not have a written business plan. Depending upon the stage of their business cycle they are in, lawyer clients may have built a practice and are cruising to retirement, have assumed a 'grinder' role in their firm and are hanging on by a thread, or are really struggling to string together success from their scattershot marketing approach. We see these as the most common scenarios, across all areas of legal practice.

Lesson: In light of overarching economic forces, the overall shrinking legal pie (in some areas more than others), and the uber competitive legal environment, lawyers and law firm management cannot afford to 'fly blindly' and still expect profits to increase year after year.

It's astonishing that regardless of firm size and breadth and depth of practice groups, firm management does not seek outside expert marketing resources to guide them to growth and prosperity, institutionally, at the practice group level and/or with individual lawyers. Further, there are plenty of in-house Chief Marketing Officers (CMOs) and legal marketing professionals who are woefully underutilized for the express reason that law firm management does not either know how to utilize the expertise they have in these capable professionals and/or they do not know what they do not know, as business owners and firm leadership.

Irrespective of the underlying reasons, we see firms survive despite their egregiously misguided leadership practices though many do so by the slightest of margins. If this resembles your situation, commit in 2017 to make different choices which may directly impact your efficacy in growing your business.

In our next installment, I will outline high impact marketing practices that will guarantee your firm's business will soar in 2017.

Going the Extra Mile to Help Those in Need

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

The holiday spirit was alive and well in Camden County if the basement of St. Joseph's Pro-Cathedral School in Camden was any indication. On Tuesday, December 20th members of the Bar, their family members, and student volunteers descended upon the school to bring the joy and happiness of the season to 100 needy Camden families for the 26th Annual Adopt-a-Family project.

Though the recipient families will never know the donors responsible for brightening their holidays with gifts and food baskets,

we do, and are proud to offer our thanks and appreciation to those listed below who generously participated in this tremendous act of charity.

A special note of thanks to the Young Lawyers, student volunteers and others who helped lift and carry all of the boxes of donations throughout the day — and never once complained. Special Kudos and thanks to project co-chairs Marci Hill Jordan and Michael Ward for their tireless efforts to ensure another success!



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FINANCIAL FORENSICS

Myths in Multiples. Rules Of Thumb Revisited (Continued from Page 5)

How about this same insurance agency that grosses \$200,000 and is listed for sale by a broker at 1 times annual gross or \$200,000, with the seller taking back a 120 month (10 year) note with no interest. Assuming typical terms would call for a 7% interest rate per annum, this “true” multiple would be 71.79% (i.e. present value of \$143,573).

With Rules of Thumb, the multiples used may be known but, alas, the underlying transactions are not. There typically isn’t available sufficient data to derive a multiple, insufficient information regarding the terms of the sale being compared to, while such Rules of Thumb are assumed to apply to the valuation of a “typical business.” Well, exactly what is “typical”? Each industry has its own unique considerations and each business has that much more. The salient point is to proceed with caution. Rules of thumb are not always based on a sound foundation. They are generalities and must be considered as such in their use and application. While they can help you determine a general value range, don’t rely on them as an authoritative means of valuing a company. They can be very useful in at least assessing the reasonableness of valuations based on other reasoned methods.

Use Common Sense. You can use rules of thumb to corroborate value determinations derived by more traditional methods if you combine them with a thorough understanding of the business and its financial history, sound business judgment and common sense. Use common sense but you can and should call

a credible business appraiser with any questions you may have about rules of thumb or other valuation matters in order to help you determine an appropriate means of estimating value so you don’t end up with a bruised “thumb.”

Ever wonder where the actual term came from? The “rule of thumb” has been said to derive from the belief that English law allowed a man to beat his wife with a stick so long as it was no thicker than his thumb.

Let’s examine rules-of-thumb to understand why they should not be unduly relied upon. Take two car washes in the same city, both doing \$1 million in annual sales. The car wash industry’s rule-of-thumb for a full service operation (versus a coin operated one) has been said to be worth one times annual gross sales. Such suggests both shops are worth \$1 million. In fact a professional business appraiser might review these two separate operations and determine that the first one is actually worth twice the second. How can this be—two establishments in the same industry, in the same city, with the same gross sales having two different values?

The first car wash is a brand new facility, located in the exclusive part of the city. It’s first year it grossed \$250,000; its’ second year it did \$500,000, in sales, this year \$1,000,000, and next year it expects to do \$1.5 million. Its equipment is spanking new. It has good aggressive management. Everything about this business is trending upwards.

(Continued on Page 17)

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Celebrating The Season In Style!



The Association's Holiday Cocktail Party on December 19th at Il Villaggio Cherry Hill was another festive evening filled with good company, good food and good spirits as members of the bench and bar and their guests turned out for the Association's annual Holiday Cocktail Party. To make the evening more special, those who have been members of the Association for 50 years or more were recognized and presented with a token of the Association's appreciation for their years of support.

**50+ year member*



Arnold Fishman*, CCBA President
Lou Moffa, Judge Eynon*



Matt Rooney, Abe Tran, Greg DeMichele,
Craig Becker



Alvin Gross*, Rachael Brekke,
Jim Hamilton



Ron Cappuccio & Larry Urban*



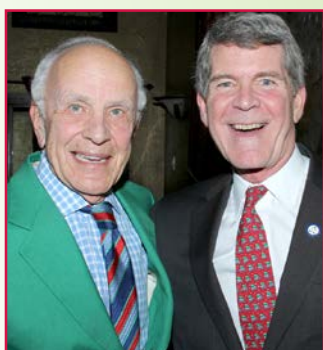
Stacy Cohen, Carl Price, Linda Eynon



Jae Kim, Eric Fikry, Judge Fratto*



Judge Stein & Don Cofsky



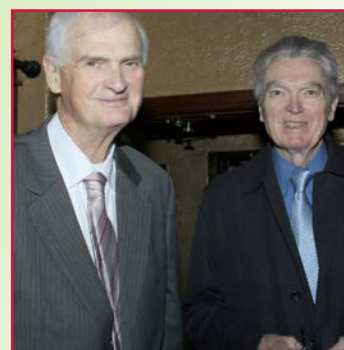
Judge Mariano* & Lou Moffa



Lisa Rodriguez & Judge Rodriguez*



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WINE & FOOD

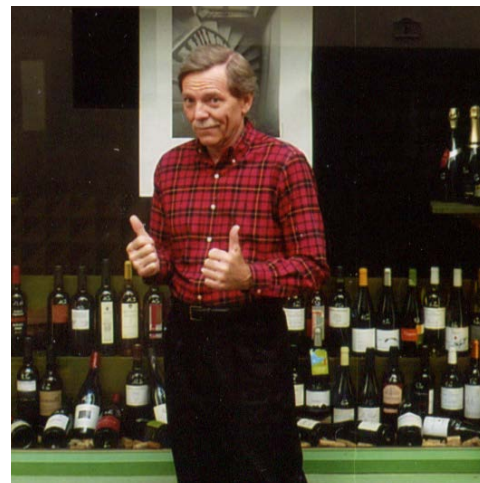
By Jim Hamilton

I thought I again might write this month about sweet wines, since February is a month for *sweethearts*, but before I began composing my thoughts, I thought it best to check and see how long ago we discussed this topic. This was a smart move, since while it seemed further in the past, it was only two Februarys ago that I offered an overview of dessert wines. Knowing how attentive you are, clearly a different subject was in order. Because February offers for many an opportunity to give or receive flowers, I figured it might be timely instead to talk about wines that are floral or otherwise aromatic. There really are quite a few varietals that could qualify, including Viognier, Muscat and Malvasia, to name a few. However, perhaps inspired by the Indian cuisine I ate the day prior to writing this column, I thought I would focus on one grape variety that, while suitable for Asian cuisine, can be very polarizing—Gewurztraminer. Okay, it is not the easiest grape variety to spell (easy to invert the “z” and “t”) or pronounce (Guh-Vurts'-tra-mean-er), but because it is grown in many countries from producers having respectable distribution in a region where Asian restaurants are prevalent, I figured it might be a grape worth exploring. While generalizations are fraught with peril, Gewurztraminers often are suitable to a variety of Asian dishes since, depending on how spicy they are, many are able to stand toe-to-toe (or glass-to-fork/chopsticks) with the heat they bring, particularly if the wine is not bone dry. Indeed, the name of the grape is generally translated as “spicy Traminer,” Traminer being a grape named after a town in Tyrolian Italy. There are, in fact, a number of high quality wineries in northern Italy that make excellent Gewurztraminers, such as Pacherof, Elena Walch and Abbazia di Novacella. However, rather than attempt a broad perspective on wines made from this grape, I thought it best to focus on an area that is widely viewed as ground zero for fashioning wines from Gewurztraminer—France's Alsace region.

While I have visited many wine regions, both at home and abroad, it would be difficult to name any that is more picturesque than this relatively small and narrow part of northeast France.

From the area surrounding the city of Strasbourg the region stretches south, framed in by the Vosges Mountains and the border with Germany, through the wonderful town of Colmar to the far reaches near Mulhouse. Strung together like pearls on a necklace are one beautiful wine village after another. As you probably know, this region was a battleground for ownership rights between Germany and France during the century spanning the mid-19th century to mid-20th century, a give and take that finally ended with its return to France in 1945. It is no surprise, then, that the region remains imbued with German influences, and this applies to the wine as well as the architecture. Gewurztraminer is a white grape (albeit with darker skins than many), and while Alsace producers do sometimes fashion decent red wines from the Pinot Noir grape, it largely is an area where white wines predominate. Gewurztraminer is second only to Riesling (ah, that German connection) in vineyard area, so it is reasonable to expect that production is sufficient to satisfy most fans of the grape. And there are some loyal fans. Each August, a good friend hosts what at times has been called a Gewurtz-a-thon or a Gewurtz-'til-it-hurts dinner, an all-Gewurtz-all-the-time wine-fest which I always am pleased to attend. What one learns at such a gathering is that Gewurztraminer comes from many countries and in a variety of styles, and that it pairs with much more than spicy dishes.

The flower of choice most people recall when smelling Gewurztraminer is the rose, although sometimes Jasmine seems to fit, while the typical fruit impression is of lychees, a distinctive fruit originating in China. When the wine is vinified completely dry, it can seem harsh to many tasters who are comfortable with less aggressive Chardonnays since the floral and fruit notes often are framed by penetrating minerality and alcohol. Many venerable producers view the allowance of any residual sugar as a breach of tradition, one they choose not to follow. However, as younger winemakers entered the arena, they have found that the charms of the grape not only can remain, but expand if they do not convert all of the sugar to alcohol. This approach has not been without controversy. While someone



buying a German wine generally can tell from the label whether the wine will be dry (“trocken”) or off-dry, and if the latter the extent of its sweetness, many purchasers of Alsace wines, Gewurztraminer included, were not confident they would know how dry, or not dry, the wine might be. In theory, Alsace wines would have three levels by which to measure the sweetness of what is in the bottle. Regular bottlings could (or some felt should) be dry, Vendange Tardive would be moderately sweet and Selection de Grains Nobles would be a *bona fide* dessert wine. The problem that developed is that wines not labeled as late or very late harvest (and, therefore, off-dry) often exhibited evident residual sugar. One of the most highly regarded winemakers, Domaine Zind-Humbrecht, eventually decided to provide information on the back label to guide purchasers. Another way to become, in Syms-like fashion, an educated consumer, is to learn the stylistic preferences of particular producers. If you want your Gewurztraminer dry, you may want to try Trimbach, Hugel or Leon Beyer. The first two probably are the most widely distributed Alsace producers in our market. Linda and I have visited Maison Trimbach in the lovely village of Ribeauville and were fortunate to spend time tasting with Hubert Trimbach, who provided a clear sense of the winery's traditional view of creating not just its Gewurztraminers, but all of their wines. Although it was quite a few years ago, I remember during our harvest time visit with Marc Beyer seeing an open tank of very agitated grapes busily fermenting. Among other producers we visited were Meyer-Fonne and Marcel Deiss, each of which tend to vinify their wines to be more lush by stopping the fermentation before the sugar has been exhausted. One personal experience ordering an Alsace wine may serve to underscore the dilemma one faces when making a selection. A producer of

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PRESIDENT'S PERSPECTIVE

DEVINE AND CONQUER IN 2017.

By Louis R. Moffa, Jr.

It's cold, dull and February. Time to reflect on the CCBA's year-end events and trumpet the great events coming in 2017. Mark your calendars now and make every effort to come out and take advantage of your membership and enjoy yourself.

By all accounts, the Holiday Party on December 19 was a success. The location (Il Villaggio), the food and the crowd were great. It was a special treat to acknowledge and applaud our 50+ year members for the first time, a tradition that will continue. Thanks to everyone who showed up and supported the event. Let's repeat next year!

On February 23, our own Joseph McCormick will receive the CCBA's highest honor, the Hon. Peter J. Devine, Jr. Award for distinguished service to the Bar. As a volunteer and past president of the CCBA, Joe has worked tirelessly for many years to support and promote the CCBA and its many programs and activities. Please take some time out of your busy schedules to celebrate this achievement with Joe at Il Villaggio where you will enjoy an upscale cocktail party with great food and a **brief** award presentation.

If you like it HOT, don't miss the 4th Annual Cook-Off for a Cause on February 25. For the fourth consecutive year, the CCBA Young Lawyer Committee will be hosting a CHILI & CORNBREAD COOK-OFF COMPETITION, with proceeds to benefit New Jersey Veterans Haven of Camden County. Last year, we had an amazing turnout, and this year we are making the event even bigger and better with participation from more local organizations and businesses. The event will be held at the American Legion Post 371 in Gibbsboro. Not to worry, beer and wine will also be available to put out the fires!

March brings the advent of Spring and EXTREME CLE. To catch up and complete your CLE requirements for NJ and PA, come to the Holiday Inn in Cherry Hill on March 24 where you can choose from among a wide range of CLE offerings throughout the day, lunch included. CLE courses are a major source of funding for the CCBA, and we have an excellent roster of presenters and courses, so please join us—you might actually learn something useful.

When it rains in April, it pours—wine that is! On April 21 the Foundation will present a fabulous Wine Tasting and Silent Auction event at the Barry D. Brown Health Education Center in Voorhees. It is a great time for casual conversation and consumption, along with a little charitable spending on auction items to support the Foundation. A great way to head into May.

Although the final date is not set yet, May always brings Cocktails & Conversation with the local judiciary. Always a sassy sellout event, we are expecting nothing less in 2017. Watch for the details in future Notices from the Bar and *The Barrister*.

In case you have not seen or heard the news, you will be able to keep your belts on at the Camden County Courthouse starting soon. The CCBA, in conjunction with the Camden Vicinage and Camden County Sheriff's Office, will begin issuing Attorney ID Cards which will enable the holders to keep their belts on and use the employee-designated security lines at the Camden County Courthouse. The cost for the cards

will be \$25 for CCBA Members and \$50 for Non-Members, and they will be good for 5 years.

The cards must be visible upon entry, and the CCBA will provide spiffy lanyards for the cards.

Applications are available from Bar Headquarters, and the cards will be issued in the Sheriff's Office on the 1st Floor of the Courthouse. The CCBA is grateful to Assignment Judge Deborah Silverman Katz and the Camden County Sheriff's Office for their assistance in implementing this program.

You can sign up for all of the events online at www.camdencountybar.org by clicking on the calendar and choosing the event, or by sending in the forms that come with *The Barrister*.

Again, I urge you to join us, connect with old friends, make new friends, share some laughs and make the most of "Your Home Court Advantage."



LEGAL BRIEFS

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

Effective January 1, 2017, the law firm of Asbell & Eutsler, P.A. will be known as Brenda Lee Eutsler & Associates, P.A. Brenda Lee Eutsler, and associate, Brian K. Herman, will continue with the firm under the new name. Samuel Asbell is now of counsel with the Law Firm of Liebling Malamut, LLC, 1939 Route 70 East, Suite 220, Cherry Hill, NJ, 08003, 856-424-1808. Associate, Amir Goodarzi-Panah, is now an Assistant Prosecutor with the Camden County Prosecutor's Office as of January 3, 2017.

Patrick A. Russo, Esq. has recently joined Daniel I. Ward & Associates, PC, in the Voorhees office, as an associate attorney. Mr. Russo will advise clients on tax, estate issues, and special needs planning.

Greg Vogel has joined Archer & Greiner as an Associate in the firm's Haddonfield office. He is a member of the firm's Corporate Department.

Prior to joining Archer & Greiner, Greg was Senior Counsel with GlaxoSmithKline, where he advised on all aspects of large-scale contracts with the Department of Health and Human Services (HHS), the Biomedical Advanced Research and Development Authority (BARDA), Centers for Disease Control (CDC), the Defense Advanced Research Projects Agency (DARPA), and the Defense Logistics Agency (DLA). In addition to specializing in federal and state government contracts, Greg's experience includes audit and compliance, mergers and acquisitions, complex teaming arrangements, FDA marketing regulations, and Life Science R&D agreements, including complex teaming arrangements.

YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

ChChChChanges

By Amir Goodarzi

With the New Year already 30 days in, the polish of everything “new” may start to be dulling. However, as I mentioned in my last article, there are always new things happening at every time of year and we should strive to take advantage of something new whenever we see a positive change that can result from it. And one big new thing that many of us go through is changing jobs.

Finding a new job is a big adjustment in our lives beyond just the commute time and the people we see everyday. It involves much more and today I would like to let our Young Lawyers know about some areas to be on the lookout for when switching to a new job. There are four main areas to look at although you should not take this as a comprehensive list about everything necessary for your new office. *Barrister* articles are probably not the place where you will find the be all and end all of life advice. This is coming from someone writing articles in *The Barrister*.

1. Leave your last place of employment on good terms.

This isn't always an available luxury but, if possible, try to have a genuine discussion with your old job about why you are looking for new opportunities. You have worked with these people already and so you are the best gauge as to the level of discussion necessary but it is to your benefit to mention why you are or have been looking for something new. Maybe you thought there would be more courtroom experience—maybe you thought there would be less work in the courtroom. There are many different reasons why you may look for new opportunities and they are not all bad.

Be candid always, however. Do not make excuses or fabricate stories about why you are leaving. We live in a free market where you are able to take your skills wherever someone will pay you for them. If there are negative reasons why you are leaving the job, such as a deteriorating relationship with your boss or others you should find as pleasant of a way of mentioning that as possible. It is also worthwhile for employers to understand their office environment and the effect it has on those working for them. It is up to them to decide to change anything if talent is leaving. So don't feel bad if that is your real reason for changing things.

Looking for a new position is not always a one-sided deal, sometimes it can be a mutually beneficial move. You may be able to find another position to be more passionate about and your old business can look for someone who is eagerly looking for work in your area. This isn't often the case because training someone new into your old role can have a transition time that will come at a cost but you should make yourself available before leaving to help if the terms of your own transition are amiable.

When looking for a new role, never ever discuss problems in your previous position when interviewing. This makes you look like someone who views the negative sides and every potential employer can imagine themselves as the next party you will be badmouthing in the future. Everyone knows there are reasons to move on for your own growth



potential without coming off as someone leaving for petty reasons like disliking how people at your old position left pulled out staples on the copy machine. Although, I can empathize with this struggle.

2. Be a student again.

With change inevitably comes learning something new. If you are changing jobs but staying in the same area of practice it may be as simple as learning the quirks of the new copy machine. There won't be so much difference in substance as just learning about the differences in office procedures.

If, however, you are going to a new practice area then this will include learning (a lot) new law. Be humble and be curious. Ask questions to those around you. In particular, seek out those who recently came into a similar role and ask what resources were most helpful in acclimating. Do the same with those who are in the role with more experience and see what bits of information turned out to be most useful in rising up to their level.

Additionally, as with most learning, experience is one of the best ways to gain knowledge. You should be prepared to offer your help in as many different projects as possible in order to gain a breadth of understanding in your new job. As time goes on, you will appreciate getting your feet wet in different tasks early on as it hastens your learning to move along at a faster pace. Be a sponge in all you do.

3. Get to know the support staff members.

The support staff are instrumental in any office environment. They are typically the interface with clients or the outside world and the first line of defense in how information comes in to you. They are as important as anyone else in the office and should be treated with the utmost respect. They can make your life enormously easier if you are on good terms and their stories about the job and what goes on can be just as rich as any war story you hear from veteran attorneys.

My recommendation for getting on the good side of support staff: ask them about themselves when you see them in the elevator in the morning or when things are winding down at the end of the day. Additionally, the fastest way to get on everyone's good side is to bring in the family size pack of chocolate chip cookies from Wegman's.

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Young Lawyer Happenings

(Continued from Page 12)

4. Find where you can be most useful.

Starting in any new role can make this bit of advice seem difficult. If going to a new office in the same field, your best asset might be the book of business you bring along or your depth of knowledge in handling current cases.

If going to a new area of practice, your usefulness may be hidden in a picture currently being painted. Everyone in an office has certain skill sets that are similar to one another. This is because we ultimately practice the same law when it comes down to it. But we also have some unique skill sets that may not be immediately evident. Be on the lookout for what you may believe to be the strengths you can bring to the office. Pay attention to what others in the office are good at and what items in the work process they handle with aplomb. Compare your own skills with theirs and see what you can do to complement the overall value of the firm or

office's work product. Whether you are particularly knowledgeable about technology issues or understand the Rules of Court with a special depth, you were brought into the role to make yourself a unique talent and you should take advantage of that fact.

P.S. The Young Lawyers are holding their annual Chili Cook Off for a Cause on February 25th to support Veterans Haven in South Jersey. Tickets to the chili cook off are \$45 and the event takes place at 6pm on the Saturday the 25th at the American Legion in Gibbsboro. The event is for a wonderful cause and we hope to see as many people there as possible. Please bring your families as this is a wonderful event. It is a great way to introduce your loved ones to the many wonderful things the Camden County Bar Foundation participates in and can see all the good we perform for our community.



(Continued from Page 10)

high regard and limited availability in our area is Domaine Albert Boxler. While I had some, but not extensive, experience with his wines, one was very favorably priced on the wine list at *Le Bernardin* in New York City. If I must buy a wine at a restaurant I seek out ones that are both interesting and not offensively priced, and this more than fit that criteria. While it was a delightful wine, it had much more residual sugar than I anticipated, and worked with some of the courses, but not all. I quickly realized that Albert Boxler was not set on making steely, mineral-infected wines (although if we want to complicate matters further, the vineyard enters into this, and his Sommerberg site tends to inspire drier wine production). Albert Boxler also has a brother, Justin Boxler, whose wines, again, would be hard to find in your neighborhood wine shop. However, thanks to Rob Panzer (whom I previously interviewed for this column) who is involved in the importation of his wines, I have become a fan. While once again those wines I have tried tend to possess some residual sugar, they can be jammed with fruit without losing structure, as the Pinot Gris from the Grand Cru Brand vineyard we opened at Thanksgiving displayed.

A producer that enjoys good exposure in our market is Domaine Barmes-Buecher. Many years ago, I was privileged to be invited to a dinner hosting the owners, Francois and Genevieve Barmes, at which more than a dozen of their wines were opened and consumed over the course of the evening. Some were old, some current, and all very well made and were enjoyed in the company of the people responsible for them. Sadly, Francois died in an accident in 2011, but his son, Maxim, was able to step in and keep the winery on a course that has continued to maintain it among the top Alsace producers. As quite often is the case with Alsace wines, those fashioned from Gewurztraminer and Pinot Gris tend to be less dry than those made from the Riesling grape, and this generally is true at this estate.

Among other quality producers who make Gewurztraminer whose wines can be available to us are Albert Mann, Bott-Geyl, Domaine Dirlinger-Cade, Domaine Ostertag, Domaine Schoffit, Domaine Weinbach, Josmeyer, Domaine Mitnacht Freres, Paul Blanck, Kuentz-Bas and Schlumberger. Domaine Weinbach is

among the producers that developed a reputation for quality rivaling the best. At one point, critic Robert Parker commented that it was difficult to determine whether Weinbach or Zind-Humbrecht made the most profound Alsace wines. Sadly, as at Barmes-Buecher, the driving force behind Domaine Weinbach and its reputation, Laurence Faller, died suddenly in 2014 followed shortly thereafter by her mother, Collette. As with the Barmes family, those remaining were able to take the reins left to them and are continuing to produce an array of excellent wines. One of the more noticeable features of Domaine Weinbach is that in a region where men tend to be the owners and winemakers, this was very much a property run by women. While ownership has not changed and Laurence's older sister, Catherine, is in control, it is now Catherine's son, Theo, who is the winemaker.

One thing you will discover if you dare reach for an Alsace Gewurztraminer to try is that there are not many value-priced options. Still, the shelf price for many of the entry-level wines from top flight producers such as those mentioned above can be around \$20 to \$25. While you won't be buying the top wines from the top vineyards farmed by the best producers, you should have a chance to gain insight into a grape that may not be as versatile as some of those more commonly seen, but can offer an exotic tasting experience that, again, depending on how dry the wine may be or the dish you may be attempting to match is absolutely worth exploring. One of the most interesting—oh why hedge—profound wines I have consumed is the 1994 Zind-Humbrecht Clos Windsbuhl. It is a wine of which I wisely purchased multiple bottles, and also had the good fortune to know others who were similarly inclined, so I tasted this wine many times over the years. No matter the company it kept or the occasion for which it was opened, it simply was outstanding. Yes, Gewurztraminer can be as glorious as that. At the same time, it can, like a stinky cheese, be an acquired taste, particularly if it is mis-matched with the dish with which it is paired or is a bone dry version tasted on its own. I do think it is very much underappreciated, and submit that if you enjoy wine but have not taken the Gewurzt plunge, you should give it a chance...or two...perhaps at your favorite Asian BYOB.

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

SPECIAL EDUCATION LAW

Strategies for a Successful IEP Meeting

(Continued from Page 3)

- parents have a right after proper consideration to disagree with the District's decision. *See e.g. Upper Freehold, supra*, 496 Fed. Appx. at 243 ("To say that *Cape Henlopen* [*supra* 606 F.3d] would apply to totally bar parents from reimbursement after negotiations reached an impasse is to fault them for failing to agree to whatever the school district presents, whether justified or not.")
2. Listen – Talking too much is a mistake I have seen many parents and parent's attorneys make. An IEP meeting is an information gathering session. When you are talking, you are not learning anything about the case. An attorney should clearly state the parents' position then ask questions to understand and consider the district's position and what other options the district in open to.
 3. Do not be combative – this can be a huge mistake at an IEP meeting. Keep in mind that there is a duty to work cooperatively in the IEP process. *See e.g. Cape Henlopen, supra* 606 F.3d at 72. In addition, being combative will often limit the information that you can gain from an IEP meeting. If you spend the IEP meeting attacking the district, you lose the opportunity to gain information.
 4. Assert yourself – Although I have often seen attorneys be too combative at meetings, being too passive can be a mistake too. You must clearly state your case that you assert that the District is not providing an appropriate education. It is not combative to explain that in courteous fashion. *See e.g. T.W., supra* 496 Fed.

Appx. At 243. It is very important that you clearly explain why you assert that the child did not get an appropriate education. This is part of proper participation in an IEP meeting. *See e.g. Cape Henlopen, supra* 606 F.3d at 72.

5. Request the attendance of Proper Members of the Child Study Team – as explained above, there are certain people that a district must have at an IEP meeting. This is minimal and it does not mean that these are the only people who can be at the meeting. There are other people that you may believe are crucial to the case and it is important that you may request that the district bring the person. I recommend sending a letter to the district clearly requesting people you believe should be at the meeting. This request should not be overboard, but if there is a teacher who worked with the student, you should request that that person attend the meeting. Keep in mind that you cannot compel the district to bring that person to the meeting. If the district refuses to bring that person, you can state in the recording or state in a follow up letter that the district conducted the meeting without a crucial person present. This could be helpful evidence later on. The district is obligated to have appropriate and knowledgeable staff at the IEP meeting. *See T.H. v. Board of Educ.*, 55 F. Supp. 2d 830, 840-842 (N.D. Ill. 1999).
6. Attend all IEP meetings and stay to the end – The law requires school districts to schedule an IEP meeting at a mutually agreeable time. *See N.J.A.C. 6A:14-2.3(k)4*. It is fine to request to reschedule a meeting to a time that you can attend. A parent

(Continued on Page 16)



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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.

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WHEN:

8 am - 6 pm

Friday • March 24, 2017

(Check in begins at 7:30 am)

WHERE:

Holiday Day Inn

2175 Marlton Pike W, (Rte70)

Cherry Hill, 08002

TUITION*: (m=member; nm=non member)

(Walk-ins add \$15 per program)

1 Program = \$70 m/\$100 nm

2 Programs = \$120 m/\$180 nm

3 Programs = \$150 m/\$240 nm

4 Programs = \$200 m/\$320 nm

Choose only ONE program per session**REGISTRATION DEADLINE:**

Tuesday • March 21, 2017

Programs are pending approval by the Board of Continuing Legal Education of the Supreme Court of New Jersey for the number of credits noted. Tuition includes PA credit fees.

Session 1 • Includes Breakfast • 8 - 9:45 am *2.0 NJ Credits/1.5 PA Credits*

- ☐ **Special Education:** Proving & Remediating Reading and Other Learning Disorders
Craig D. Becker, Esq.; Stacy L. Costa, M.A., Ed.S.
- ☐ **Intellectual Property:** Nuances of Intellectual Property for the Non IP Attorney
Anthony Santangelo, Esq.
- ☐ **Municipal Court:** Oddities in Municipal Court
Brian K. Herman, Esq.; Matthew T. Rooney, Esq.

Session 2 • Includes Refreshment • 10 - 11:45 am *2.0 NJ Credits/1.5 PA Credits*

- ☐ **Criminal Law:** Criminal Defense Issues Unique to New Jersey
Nancianne Aydelotte, Esq.; Justin T. Loughry, Esq.; Robert M. Perry, Esq.
- ☐ **Trusts:** Delaware Trusts
David Gorenberg, Esq.
- ☐ **Employment Law:** Primer On Employment Law
Kevin M. Costello, Esq.; Adam E. Gersh, Esq.
- ☐ **Special Education:** Litigating With Public Entities in Special Education Disputes
Paul C. Kalac, Esq.; Craig D. Becker, Esq.

Session 3 ETHICS • Includes Lunch • 12 - 1:45 pm *1.8 NJ ETHICS Credits/1.5 PA ETHICS Credits*

- ☐ **Dealing With Jerks:** Ethical strategies for dealing with hostile & emotionally charged opponents & clients
Craig D. Becker, Esq.; Joseph A. Connell, Sr., Esq.; Harry A. Green, PsyD;
Donald S. Levenson, Esq.; Gerald "Buzz" Mingin, Ph.D.

Session 4 • Includes Refreshment • 2:00 - 3:45 pm *2.0 NJ Credits/1.5 PA Credits*

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SPECIAL EDUCATION LAW

Strategies for a Successful IEP Meeting

(Continued from Page 14)

should never refuse to attend a meeting or leave it early. Even in the most combative cases, the meeting can be very helpful for reasons stated above. There are certain procedural requirements, such as compensatory education and unilateral placements, that require attendance at the meeting and proper cooperation. See *e.g. Cape Henlopen, supra*, 34 CFR § 300.148, N.J.A.C. 6A:14-2.10.

7. Attempt to understand the District's position – I believe that in all legal matters, it is extremely important to be polite and courteous. This is especially so in special education issues. Not just because of the duty to work cooperatively, but because it will facilitate better meetings. Do not go into a meeting thinking that the district's employees are your enemy. School district employees are under a huge amount of pressure and stress in these meetings. They are often trying to juggle more caseloads than case managers should realistically have. They often have fewer resources than they should have. Although a parent should certainly demand that the District provides a quality education for their child, attacking a staff member or being rude to them serves no strategic advantage and only hurts the case. More importantly, when you are rude and combative, this limits the information that staff members will share, and as a result, this will likely hurt your case. Not all staff are in favor of what the district is doing. If you are polite it will be easier for staff to "throw you some softballs."

Tips for School District Success at Meeting

1. Understand how emotional it is for parents – Special education law can be one of the most emotionally draining areas of law. Issues involving someone's children can be more important than other issues. I have found that telling a parent that their child may not get to go to the placement that the parent desires to be a much harder conversation than explaining to someone why they have to go to prison. On top of this, parents are walking in to a room where they are significantly outnumbered. Being friendly and courteous to the parent can make a huge difference in a case. Recognizing that this is difficult for a parent can make the case significantly easier. Although this is hard to do when parents come in and they are combative, do not become combative back. My experience is that many judges understand how emotional this is for parents and will cut them more slack than school district staff. Districts have duty to work with parents at IEP meeting. The IDEA "emphasizes the participation of the parents in developing the child's educational program and assessing its effectiveness." See *Sch. Comm. of Town of Burlington, Mass., supra*, 471 U.S. at 368. The Courts have recognized that the IDEA protections:
2. Avoid the clichés – School district staff love to use clichés that do not help the case, and in fact, only infuriate the parents more. Reminding the parents that they are entitled to a Chevy and not

(Continued on Page 17)

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SPECIAL EDUCATION LAW

Strategies for a Successful IEP Meeting

(Continued from Page 16)

a Cadillac at the meeting, or reminding the parents that you are only required to provide an appropriate education serves no purpose but to anger the parent and hinder the cooperative process.

3. Do not sell your program short – School districts are afraid to say that they believe their program is better or say the positives of their program at an IEP meeting. Instead District's say that their program is appropriate. Nobody wants to be only appropriate or send their child to a place that is only appropriate. If you are proud of your educational program and you believe that you do a great job, let the parents know.

Mistakes that Both Sides Make

1. Trying to win the case at the meeting – I have seen both the parents and school districts use the meeting to convince the other side that they are right. This, in my opinion is a mistake. A district that is trying to overly press how wrong my clients are during an IEP meeting often makes me think that the district has something to hide or they wouldn't be so concerned. I believe that districts feel the same way about parents who over-assert their position. It is great if you can convince the other side of your position at an IEP meeting, but dragging on the meeting and not letting the other side talk because you are trying to convince them, can hurt your case.
2. Not being prepared – the parent or the parent's attorney at a meeting needs to have reviewed all relevant evaluations and past IEPs. The same is true for school district personnel. District staff should be knowledgeable about the student beyond what is written in an IEP or an evaluation report.

If you interested in learning more about IEP meetings and special education law I will be presenting with numerous experienced special education attorneys and educational experts at the Special Education Series, a 3 part CLE seminar on February 9, 2016, March 7, 2016 and May 23, 2016

By Craig David Becker, Esq., Attorney practicing special education law for Parents and Students.

Craig David Becker - Attorney at Law, LLC
1288 Route 73 South, Suite 301
Mount Laurel, NJ 08054
(856) 273-0200
cbecker@cbeckerlaw.com

VERDICTS OF THE COURT

Superior Court of New Jersey

VERDICT: No Cause (10/25/16)
Case Type: Personal Injury
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Paul Santangini, Esq.
Defendant's Atty: John M. Wutz, Esq.
L1936-15 Jury

VERDICT: No Cause (11/29/16)
Case Type: Auto negligence
Judge: Francisco Dominquez, J.S.C.
Plaintiff's Atty: John Paolone, Esq.
Defendant's Atty: Rachel Haninczak, Esq.
L-4787-14 Jury

VERDICT: No Cause (11/30/16)
Case Type: Auto negligence
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Gary Piserchia, Esq.
Defendant's Atty: Robert Kaplan, Esq.
L-451-14 Jury

VERDICT: No Cause (12/6/16)
Case Type: Auto negligence
Judge: James Taylor, Esq.
Plaintiff's Atty: Rachel Haninczak, Esq.
Defendant's Atty: Rachel Haninczak, Esq.
L1993-15 Jury (7)

PERSONAL INJURY LAW

Making Special Needs Trusts Last

(Continued from Page 4)

retirement plans? Is the beneficiary in a private pay facility? Does this facility accept Medicaid? What will happen to the beneficiary if the current caregiver dies? If the trust is depleted, final accountings must be filed for the trust.

- Documentation. Trustees should retain documentation of trust administration including:

- ✓ Monthly statements.
- ✓ Annual depletion letter.
- ✓ Other communications such as emails or letters. These communications would include discussions regarding a plan for non-liquid trust assets, beneficiary public benefit programs, discussions among interested parties for extending the trust, a final plan for the beneficiary after the trust is depleted, and final administration needs.

- Continuous Follow Up. During the course of administration of the trust, the trustee must ensure that the right benefits are in place, that living arrangements are made, that assets are sold off as required, that the necessary court approvals are obtained, and that all steps related to final administration are taken.

3. Basic Principles. The third step in making trust assets last is to understand certain basic principles. Most trustees have a limit on what percentage of trust assets can be spent for the purchase of a home. This generally ranges between 15% and 25%. As a rule of thumb, a trust will last the lifetime of the beneficiary, if distributions are limited to approximately 4.5% of trust assets annually.

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FINANCIAL FORENSICS

Myths in Multiples. Rules Of Thumb Revisited

(Continued from Page 8)

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Abo and Company, LLC and its affiliate, Abo Cipolla Financial Forensics, LLC, Certified Public Accountants – Litigation and Forensic Accountants are Partners in Progress of the Camden County Bar Association. The above article was retrieved from the “E-mail alerts” disseminated to clients and friends of the firm. With offices in Mount Laurel, Morrisville, PA and Franklin Lakes, NJ, tips like the above can also be accessed by going to the firm's website at www.aboandcompany.com or by calling 856-222-4723.

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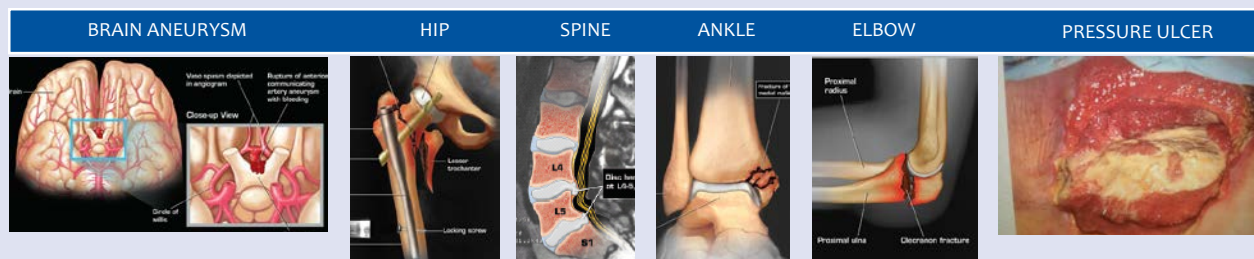
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