



Annual Children's Picnic June 3rd

Volunteers needed for important community event

The Camden County Bar Foundation's annual Summer Picnic for disadvantaged children is an annual rite of spring that provides a day of games, pony rides, contests, barbeque fare and great fun in the sun for hundreds of underprivileged kids from Camden who are guaranteed a day of happy memories on Saturday, June 3rd from 10 am – 1 pm, RAIN or SHINE.

Members of the Public Benefits and Young Lawyer committees will be on hand to help run the event; however, additional volunteers are needed and always welcome. To participate or for more information, please call or email Bar headquarters – 856.482.0620, info@camdencountybar.org.

Financial support for the Picnic is provided in part by Bar members who include the Foundation check-off when paying their dues, and proceeds from events throughout the year.



Eric G. Fikry to be Installed as 91st Bar President

Friends and colleagues from the bench and bar will gather to party at Lucien's Manor in Berlin on Friday, June 9th for the Foundation's annual gala Installation of Association and Foundation Officers & Trustees Dinner Dance to witness Eric Fikry become the 91st President of the Camden County Bar Association. Fikry and the other officers and trustees will receive their oaths of office from Hon. Linda W. Eynon, J.S.C.

Fikry, a partner with Blank Rome, concentrates his practice in the area of commercial litigation. He represents owners and operators of gaming facilities, lenders, investment funds, corporate licensees, key employees, principals, vendors and individuals in connection with licensing investigations as well as other regulatory issues. He has also handled a wide variety of complex commercial litigation matters for gaming industry clients.

Current Bar Foundation President, Casey Price, a partner at Price & Price LLC in Haddonfield will turn over the reins of the Bar Foundation, the Association's charity partner, to past CCBA President Jenifer G. Fowler, partner at Eisner & Fowler in Haddonfield.

"I am extremely honored and looking forward to be serving as president of New Jersey's finest Bar Association, and excited

(Continued on Page 14)

Don't Delay, Renew Today!

Dues notices for the 2017-18 membership year have been mailed and are **payable by June 1**. Paying promptly ensures that your Association continues to serve you and the community with its many important programs and services.

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

- A wide array of affordable, convenient and informative CLE seminars, all offering New Jersey and Pennsylvania CLE credits.

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Officer and Trustee Nominations Announced

The Camden County Bar Association Nominating Committee and Board of Trustees have nominated the following candidates for terms beginning June 9, 2017:

President

Eric G. Fikry

President-Elect

Ronald G. Lieberman

Vice President

Michael J. Dennin

Treasurer

Michelle H. Badolato

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Rachael B. Brekke

Joseph A. Connell, Sr.

Amir Goodarzi-Panah

Brian K. Herman

Jeanette Kwon

Young Lawyer Trustee

Thomas A. Hagner

Questions about the nominating process should be directed to Bar headquarters at 856.482.0620

THE DOCKET

May 1

Law Day Program
8 am - 5 pm
Hall of Justice, Camden

Monday, May 8

First Tee Golf Outing '17
12:30 - 7 pm
Merchantville Country Club, Cherry Hill

Tuesday, May 9

Understanding Psychological Fitness-For-Duty Evaluations CLE Program
12 - 1:30 pm
Bar Headquarters

Monday, May 15

CCBA Board of Trustees Meeting
4 pm
Il Villaggio, Cherry Hill

*Cocktails & Conversation
Bench-Bar Cocktail Party*
6 - 8 pm
Il Villaggio, Cherry Hill

Wednesday, May 17

Young Lawyer Committee
12:30 pm
Bar Headquarters

*NJ Employment Law Primer:
What Are Employee Rights in NJ Anyway?*
4 - 7:15 pm
Tavistock Country Club, Haddonfield, NJ

Tuesday, May 23

Special Education Disputes CLE Seminar
4 - 7:15 pm
Bar Headquarters

Wednesday, May 24

*NJ Municipal Court Practice –
CLE for newly admitted lawyers*
3 - 6:15 pm
Tavistock Country Club, Haddonfield, NJ

Tentative agenda for May 15, Trustees Meeting

A tentative agenda for this month's regular Board of Trustees meeting follows. The meeting will begin at 5 pm, at Il Villaggio 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

THE BARRISTER

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

President

Louis R. Moffa, Jr.
457 Haddonfield Road,
Suite 600
Cherry Hill, NJ 08002

President-elect

Eric G. Fikry
301 Carnegie Center,
3rd Floor
Princeton, NJ 08540

First Vice President

Ronald G. Lieberman
1415 Route 70 East,
Suite 205
Cherry Hill, NJ 08034

Second Vice President

Michael J. Dennin
5709 Westfield Avenue
Pennsauken, NJ 08110

Treasurer

Michelle H. Badolato
457 Haddonfield Road,
Suite 100
Cherry Hill, NJ 08002

Secretary

Dawn E. Briddell
1940 Route 70 East,
Suite 200
Cherry Hill, NJ 08003

Executive Director

Laurence B. Pelletier
1040 N. Kings Highway, Suite 201, Cherry Hill, NJ 08034

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Editorial Offices

1040 N. Kings Highway
Suite 201
Cherry Hill, NJ 08034

Advertising

856.482.0620
rry@camdencountybar.org

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

**ATTEND MEETINGS
AND FUNCTIONS!**



Congratulations to the Young Lawyer Committee on receiving the Larc School's 2017 **Lauren Higgins Hope Award** for donating nearly \$60,000 to the school through their annual Lobster Bakes. The award was presented to the original Lobster Bake Committee at the school's annual Appreciation Breakfast. Pictured (l-r) Larc School Chairman of the Board, **Edward McDonnell**, Larc School Executive Director, **Susan Weiner**, **Mike Madden**, **Rachel Licausi**, **Adam Gersh** & **Bill Cook**. Not pictured, **Mike Dennin**.

Congratulations again on this well-deserved recognition!

NOTICE TO ALL R. 4:21A ARBITRATORS

FROM: CCBA CDR COMMITTEE

Continuing as an Active Roster Member

As you know from past communication and, likely, the ever expanding time between assignments, the opportunity for members of the three rosters we maintain to serve litigants in R. 4:21A arbitrations has decreased. This is due primarily to an increase in the number of cases each arbitrator is expected to handle. In two arbitrator personal injury cases, the number of panels per day has been reduced, sometimes to one-half the number employed when the arbitration rosters were composed.

About a year ago the CDR Committee, which serves as the advisory committee to the Court on roster membership, imposed a moratorium on adding new arbitrators to our rosters. Since then, we have received applications for roster admission from a number of qualified attorneys.

Many R. 4:21A arbitrators are motivated more by the opportunity to give back to their profession than for the compensation received. Certainly, the overall quality of arbitrator performance as evidenced by the attorney evaluations submitted reflects well on the contributions of our arbitrators. Please be assured your service is very much appreciated.

However, if due to time constraints, a change in your primary practice or a desire to spend more time in your office, you find sitting as an arbitrator an increasing burden, you should know there are very capable attorneys waiting for the opportunity to serve. So, the CDR Committee would like to know whether any arbitrators are interested in relinquishing their roster spot to enable those presently shut out to join. If now or in the foreseeable future you are so inclined, please contact committee chair, Jim Hamilton. Jim may be reached at (856) 795-6400 or at jimhamilton@dshllaw.com

THANKS!

2017 Camden County Professional Lawyer of the Year Nominations

Nominations for Camden County's 2017 Professional Lawyer of the Year Award are now being accepted.

The Professional Lawyer of the Year Awards are presented jointly by New Jersey Bar Associations and the New Jersey Commission on Professionalism in the Law to recognize deserving individuals and focus positive attention on the good works done by members of the legal profession.

The criteria for determining a Professional Lawyer of the Year are:

- A lawyer/judge who is committed to the ideals of professionalism
- Who is well recognized in the legal community for character and competence.
- Who is respected by all and looked upon as a model of professional behavior.

The awards will be presented at the annual awards luncheon next fall.

Selection of the recipient is NOT based on the number of nominations an individual receives. Each nominee is reviewed by the CCBA selection committee with the recipient determined by who best exemplifies the criteria set forth.

To nominate a colleague for this prestigious award, use the nomination form included in this month's inserts.

NOMINATIONS ARE DUE TO BAR HEADQUARTERS BY 5 PM, FRIDAY JUNE 9.



Don't Delay, Renew Today!

(Continued from Page 1)

- Discounted tuition and special offers on the many CLE programs available online through the *Camden County Online CLE Learning Center*.
- Our monthly publication, *The Barrister*.
- Committees that offer opportunities to network with peers while shaping the future of your Association.
- Professional and social activities designed to enhance your law practice
- Discounted rates for conference room rentals
- An online Member-to-Member Referral service
- Discounts on many legal products and services, and much more.

Now, more than ever, your membership in the CCBA provides the value-added benefits you need in today's economic climate.

Renew your membership, or join today, and support our mission to ensure that the Camden County legal community remains the finest in New Jersey.

Camden County Surrogate's Court New Satellite Location

DATE: April 11, 2017

FROM: Surrogate Michelle A. Gentek-Mayer

The Camden County Surrogate's Court is pleased to announce that we have recently opened a second satellite location at the County Lakeland complex in the Regan Building, 508 Lakeland Road, Blackwood, New Jersey 08012. Appointments to probate Wills can be made by calling (856) 225-7282. We are also hosting a monthly screening of the mandated guardianship training video for all proposed guardians of alleged incapacitated adults to be followed by a short seminar outlining post-judgment fiduciary duties at this location. Invitations will be sent to all prospective guardians with the executed Order for a Hearing. If you have any questions or would like to learn more about the services offered at this new location please do not hesitate to contact our office in Camden at (856) 225-7282.



PERSONAL INJURY LAW

Personal Injury Settlements – Plaintiffs Age 65 or Older

By Thomas D. Begley, Jr., CELA

Many plaintiffs in personal injury actions are receiving means-tested public benefits such as Supplemental Security Income (SSI), Medicaid, Supplemental Nutrition Assistance Program (SNAP, formerly Food Stamps), Federally-Assisted Housing, Adoption Assistance, Temporary Assistance for Needy Families (TANF), and Low-Income Home Energy Assistance Program (LIHEAP). These benefits are means-tested. Typically, the recipient of the public benefit cannot have more than \$2,000 of assets in order to be eligible to receive these benefits. In 1993, Congress authorized the establishment of Self-Settled Special Needs Trusts. The personal injury victim can transfer the personal injury recovery to a Self-Settled Special Needs Trust, and the funds in the trust would not be counted as assets of the beneficiary. However, one of the requirements in the statute is that the beneficiary be under age 65.

In the same legislation, Congress authorized the establishment of Pooled Trusts. Pooled Trusts are established and administered by non-profit disability organizations. Again, the assets held in the Pooled Trust are not considered available resources to the beneficiary. However, in New Jersey, if assets are transferred to a Pooled Trust the State Medicaid Agency imposes a transfer of asset penalty.

What Are the Options for a Personal Injury Plaintiff Age 65 or Older?

- *Accept the Money.* One option for the personal injury victim is to accept the money and use it to improve the quality of care to a level above what Medicaid would provide. However, if the individual is residing in a facility, such as an assisted living facility or a nursing home, there is often little that can be done to improve quality of life other than to hire an aide.
- *Spend Down.* The personal injury victim can spend down the money, so long as the spend down is for goods and services that benefit the plaintiff. Purchase of goods and services to benefit friends or family members constitutes a gift and is subject to a Medicaid transfer of asset penalty. The types of things that money can be spent down on include the purchase of a home, home improvements, repairs and maintenance, installation of burglar alarms, monitoring or response systems, entertainment, a motor vehicle, household goods and personal effects, payment of taxes and debts, and payment of a prepaid funeral and even a vacation.
- *Transfer of Funds.* If the personal injury recovery is substantial and the cost of care is relatively modest, such as home care on a limited basis, it may make sense for the plaintiff to transfer the recovery to a family member, friend, or even a trust. The transfer would invoke a five-year lookback for Medicaid eligibility, but this may still make sense. The Personal Injury attorney should work with an experienced Elder and Disability Law Attorney to explore this possibility.
- *ABLE Account.* If the personal injury plaintiff was disabled prior to age 26, an ABLE account could be established. Fourteen thousand dollars per year could be placed in the ABLE account. Up to \$100,000 can be accumulated in the ABLE account without affecting the plaintiff's SSI payment and up to \$305,000 could be accumulated in the account without affecting Medicaid eligibility. The plaintiff has a certain amount of control over this account, so long as distributions are made for qualified disability expenses. The definition of qualified disability expenses is fairly broad.
- *Long-Term Care Planning.* The personal injury plaintiff could engage in traditional long-term care planning. This is complex, but to oversimplify long-term care planning would involve:
 - ~ *Protections for Community Spouse.* If there is a community spouse, he or she is entitled to a Community Spouse Resource Allowance totaling one-half of the couple's countable assets not to exceed a total of \$120,900. In addition, the community spouse is guaranteed a minimum monthly income. If a spouse's income is less than the federal threshold, part of the income of the institutionalized spouse may be able to be allocated to the community spouse.
 - ~ *Spend Down.* Part of the planning may involve spend down for the institutionalized spouse. There may also be spend down that is appropriate for the community spouse. Spend down might include home improvements, purchase of personal effects and household goods, automobile, prepaid funerals, and many other items.
 - ~ *Transfer of Asset Planning.* Depending on the size of the personal injury recovery and the personal injury plaintiff's other assets, it may be possible to transfer assets to certain trusts or to individual such as children or grandchildren. While there are lookback and penalty considerations, this is often a good strategy for many potential clients.
- *Annuity.* If the personal injury plaintiff is married, he could receive the settlement and transfer it to his community spouse. Transfers to community spouses are not subject to Medicaid transfer of asset penalties. The community spouse could then purchase a Medicaid-compliant annuity. The payee of the annuity would be the community spouse, so the personal injury settlement would not be considered an asset; it would be considered income of the community spouse and such income is not counted. The annuity must be irrevocable, non-assignable, actuarially sound as determined by publications of the Office of the Chief Actuary of the Social Security Administration, and must provide for payments in equal amounts during the term of the annuity with no deferral and no balloon. The State Medicaid Agency must be named as remainder beneficiary in the first position for at least the total amount of medical assistance paid on behalf of the annuitant or the annuitant's spouse. The State may be named as beneficiary in the second position, if there are minor or disabled children who are named in the primary position.
- *Non-Penalized Transfers.* The personal injury plaintiff could buy a home and transfer to his or her spouse, a child under

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FINANCIAL FORENSICS

Your State of Residency Affects Income and Transfer Taxes ...and We're Sure Several States Would Like to Grab You

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

So very often we counsel clients or receive inquiries from individuals considering retiring and relocating to another state to take advantage of a warmer climate or to be closer to family members (don't worry Benjamin Abo and Zach Abo, the Bank of Dad closed its Florida and California branches). In addition, there may be state tax advantages related to the move. Well, if the new state does offer tax advantages, we at Abo and Company recommend that steps be taken to make sure the new state is considered your domicile. Otherwise, you may become subject to tax in both your new and old state, as well as both states attempting to claim jurisdiction over your estate.

If your move is to be permanent, it is important that your legal domicile be established in the new state. Ask us if you need an attorney seasoned in this arena to confer with but we think they'll agree with us when we often suggest our own belief that the exact definition of domicile will vary from state to state. Our general understanding is that *domicile* is your true, fixed, and permanent home and the place to which you intend to return, even while residing elsewhere. You may have more than one residence, but can have only one domicile.

We see that, with each state having its own rules relating to residence and domicile, both states may try to impose their income taxes on a client retiree even if he or she has established domicile in the new state, but has not relinquished domicile in the previous state

(at least to the state's satisfaction).

Abo and Company's suggestions? Well, we think the more steps you take to establish domicile in your new state, the more likely you may have minimal issues in claiming that all ties to your old state are broken. Similarly, the more time that elapses after the move and the more steps you as the retiree take to establish domicile in your new state, the more difficult it will be for the old state to assert that you reside or have domicile there.

We've seen the following steps, although certainly not all-inclusive or dispositive, tend to establish domicile in a new state:

- Registering to vote in your new location.
- Filing a change of address form with the post office, as well as with all your financial contacts. Also, use your new address on any documents such as tax returns, wills, contracts, insurance policies, passports, and trust agreements.
- Obtain a driver's license and register automobiles in your new location.
- Open and use bank accounts in the new location. If using a national bank, move your accounts to a branch at your new location.

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

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

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

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

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- Document requests & productions
- Fraud investigations
- Arbitration and Mediation
- Tax related valuations
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South Jersey Office
307 Fellowship Road, Ste 202
Mount Laurel, NJ 08054
(856) 222-4723

Philadelphia Suburb Office
449 N. Pennsylvania Avenue
Morrisville, PA 19067
(215) 736-3156

North Jersey Office
851 Franklin Lake Road
Franklin Lakes, NJ 07417
(201) 490-1117

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VERDICTS OF THE COURT

Superior Court of New Jersey

VERDICT: No Cause (2/27/17)
Case Type: LAD
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Christian Pemberton, Esq.
Defendant's Atty: Elizabeth Malloy, Esq.
L158-14 Jury

VERDICT: Damage Verdict (\$1,300) (2/28/17)
Case Type: Auto Negligence
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Alexander Krupa, Esq.
Defendant's Atty: John Dingle, Esq.
L1470-15 Jury

VERDICT: No Cause (2/28/17)
Case Type: Auto Negligence
Judge: Thomas T. Booth, Jr., J.S.C.
Plaintiff's Atty: Michael J. Dennin, Esq.
Defendant's Atty: Brooke A. Bonett, Esq.
L-4272-14 Jury (8)

VERDICT: Liability Verdict (50% Plaintiff, 50% Defendant) (3/7/17)
Case Type: Auto Negligence
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Michael Dorsey, Esq.
Defendant's Atty: Janet Law, Esq.
L2340-15 Jury (6)

VERDICT: Liability Verdict (100% Defendant)
Case Type: Book Account
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Charles Block, Esq.
Defendant's Atty: Pro Se
L3399-16 Bench

VERDICT: No Cause (50% Plaintiff, 50% Defendant) (3/15/17)
Case Type: 621 YM / UIM
Judge: Christine S. Orlando, J.S.C.
Plaintiff's Atty: Scott Goldberg, Esq.
Defendant's Atty: Stephen Wolf, Esq.
L4424-17 Jury (6)

VERDICT: No Cause (2/28/17)
Case Type: Medical Malpractice
Judge:
Plaintiff's Atty: Bruce Cassidy, Esq.
Defendant's Atty: Mark Petnaske, Esq.
L1389-14 Jury

VERDICT: Liability Verdict (100% Defendant) (3/13/17)
Case Type: LAD
Judge: Anthony M. Pugliese, J.S.C.
Plaintiff's Atty: Drake Beardon, Esq.
Defendant's Atty: Laura Riccolo, Esq.
L2605-14 Jury

VERDICT: Liability Verdict (100% Plaintiff) (3/23/17)
Case Type: 801 - Summary Actions (wage and hour)
Judge: Christine S. Orlando, J.S.C.
Plaintiff's Atty: Pro Se
Defendant's Atty: Doug Madanick, Esq.
L4423-16 Bench

VERDICT: Liability Verdict (100% Defendant) (3/22/17)
Case Type: Auto Negligence
Judge: M.J. Kassel, J.S.C.
Plaintiff's Atty: Alan Sklarsky, Esq.
Defendant's Atty: DF1: Melissa Bishop, Esq. DF2: Brittany McCloskey
L2072-14 Jury

WELCOME NEW MEMBERS

Public Sector (1)

Michael B. McCrossen, Esq.

New Jersey Office of the Public Defender
101 Haddon Avenue, 2nd Floor
Suite 8
Camden, NJ 08108

Active (10)

Kim C. Belin, Esq.

Florio, Perrucci, Steinhardt & Fader, LLC
1010 Kings Highway South
Building 2
Cherry Hill, NJ 08034

Christopher M. Chu

Law Offices of Charles H. Nugent, Jr.
530 Lippincott Drive
Building E
Marlton, NJ 08053

Gayla A. Kasprzyk

Law Offices of Gayla Kasprzyk, LLC
Sentry Office Plaza
216 Haddon Avenue, Suite 604
Westmont, NJ 08108

Jennifer B. Stewart, Esq.

Branch Stewart Law Group
3000 Atrium Way
Suite 225
Mount Laurel, NJ 08054

Robert G. Sellers, Esq.

Law Offices of Robert G. Sellers
1500 Walnut Street, 21st Floor
Philadelphia, PA 19102

Stephen V. Tornone III

Gift of Life Donor Program
401 N. 3rd Street
Philadelphia, PA 19123

Robert C. Thurston, Esq.

Thurston Law Offices LLC
100 Springdale Road A3
PMB 287
Cherry Hill, NJ 08003

Brian J. Smart, Esq.

Maressa, Patterson, LLC
191 W. White Horse Pike
Berlin, NJ 08009

Katelyn R. Waegener, Esq.

Capehart Scatchard, PA
8000 Midlantic Drive, Suite 3005
Mt. Laurel, NJ 08054

Young Yoon

413 Kirby Court
Mt. Holly, NJ 08060

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MEMBER ON THE SPOT



Name: Eric G. Fikry

Practice Affiliation: Commercial litigation, particularly employment related matters, as well as representing clients in the gaming industry

Year Admitted to Bar: 1996

Other Bar Admittances: Pennsylvania

Prior Occupation: Student

Residence: Cinnaminson, NJ

High School: St. Anthony's High School, Dix Hills, NY

College: New York University

Law School: Rutgers Law School (Camden)

What led you to a legal career? Standard combination of O.G. Tiger Mom and ineptitude for natural sciences.

Best personal/professional attribute: Although my sons will likely dispute this, I feel that I am very patient and have a good sense of humor. Professionally, I would describe myself as persistent and unwilling to give up easily.

Greatest Fault: Procrastination.

What I do to relax: Listen to sports talk radio and comedy podcasts.

Hobbies: Bar association activity, also crosswords and going to comedy shows.

Favorite Restaurant: My mother-in-law's house, followed by wherever my wife is cooking, followed by Sparks in NYC. Honorable mention—Carini's and Maui's Dog House in Wildwood.

Favorite Television Show: Current programs—Nerd fantasy shows—TWD, GOT, etc.; All-time—Breaking Bad and Sopranos.

Favorite Movie: No way to answer this with just one—Glengarry Glen Ross, all of the Scorsese gangster films, Superbad, plus the OJ Simpson and Robert Durst documentaries.

Favorite Author/Book: Steinbeck's Grapes of Wrath

Favorite Vacation Places: Wildwood, NJ

Favorite Website: Netflix, if that still counts as a website.

Favorite Museum: I can't recall the last time I went to a museum, other than to stop by when my son's class visited the Please Touch in Philadelphia, so I really have no favorite.

Favorite Weekend Getaway: Weekend getaways at this stage are mostly comprised of visits to parks in the region for youth athletic events.

Enjoy Most About Practicing Law: I still enjoy the exercise of figuring out what will be the best argument and anticipating problems and counter-arguments.

Most Admired Person & Why: Tim Russert—There was no one better able at holding people accountable, and no one since who exercised his influence more responsibly. We aren't the same since his passing.

When & Where Happiest? Family time—watching one of our sons' teams win whatever game they are playing.

Cherished Memories: While clearly biased, I believe my wedding reception was the most fun event of that type ever.

Greatest Fear: Being unprepared.

Alternate Career Choice: Owning a sundry shop at the beach with my wife.

Greatest Lesson Learned from Practice of Law: There are no unimportant details.

Person You'd Most Like to Dine With: My family. Followed by the late comedians Patrice O'Neal and Greg Giraldo.

Pet Peeve(s): What is left of reality television.

Life's Highlights: Living the dream every day.

Greatest Accomplishment: Surpassing the expectations of others.

#1 Professional Goal: To be really good at what I do, and to do things the right way.

#1 Personal Goal: Taking care of my family and earning their respect.

Life Experience(s) with Greatest Impact: Playing high school sports; My first job as a lawyer.

Advice to Young Lawyer: (1) Early on especially, look for opportunities to learn from people who are good at what they do. (1A) Don't let other people tell you where you belong. Decide what you want for yourself and do what it takes to get there

Favorite quotation: "Never rat on your friends and always keep your mouth shut."



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 lb@camdencountybar.org.

♦ Greenblatt, Pierce, Funt & Flores, LLC is pleased to announce that co-founder and managing partner **Ronald L. Greenblatt** presented on "The Business of Criminal Defense," at an interactive panel discussion engaging young lawyers with seasoned criminal defense practitioners for perspective and guidance on building an ethical, successful criminal defense practice in the 21st Century. The program was hosted by the Pennsylvania Association of Criminal Defense Lawyers.



success during their presidential year. Pictured with Eric are ABA President **Linda A. Klein** and ABA President-Elect **Hilarie Bass**.

CCBA President-Elect **Eric G. Fikry** recently participated in the American Bar Association's Bar Leadership Institute in Chicago. The Institute brings together local bar leaders from across the country for two days of comprehensive programming to help them prepare for



LAW OFFICE MARKETING

Are You Doing What You Do Best? Three Steps to Effective

Time Allocation and Management Advance Your Business

By Kimberly A. Rice

The number of hours in a week has not changed: There are still **168**. No more, no less. Yet, we all struggle with squeezing every second out of every hour, every day. I get it...too much to do, not enough time.

Stay with me for a minute (still, 60 seconds). This is not an article on time management, per se, but rather a challenge to reflect upon and assess whether the tasks you invest and give your time to, is impeding you dedicating time to building and growing your business. For most of us, it is too easy to lose focus on what we do best (in your case, practicing law) and instead find ourselves scrambling to meet presentation outline deadlines or skipping a potentially high impact networking opportunity.

For decades now, we frequently hear law firm clients lamenting that time management is one of their greatest challenges. Developing the business, delivering extraordinary service,

billing AND collecting, and all those administrative tasks many lawyers must attend to, aside from any additional firm or professional development obligations they may have. Yep, it can be overwhelming. That is precisely the reason why we must continuously assess where we are spending our time.

Our clients have heard me say many times, "As a prosperous business owner, you have two jobs:

1. Deliver extraordinary services to your clients (part of that is producing superior work product)
2. Be the face of your firm.

Everything else may be delegated or outsourced." You must allocate time to those tasks, which are in your "expert" wheelhouse, and assign to others the items which are not a productive use of your time.

With that in mind, then, why do some lawyers eat meals at their desks most days instead of scheduling coffee/meal with a referral source, client or even colleague to nurture those relationships (this task falls under "being the face of your firm")?

How is it a good use of a lawyer's time to think they can blog regularly, enough to gain traction to build a robust online reputation? This is totally not a good use of your time. There are writers, even lawyer writers, who can and do stay abreast of issues and timely topics within your area of legal expertise who will curate content for you regularly. For Google's purposes, the content needs to be quick, concise, and factually accurate. 300-500 words, max. This is a marketing task that we never want our lawyer clients allocating time to; it's just not worth their limited time, and likely, the content developed may not be "marketing

(Continued on Page 15)

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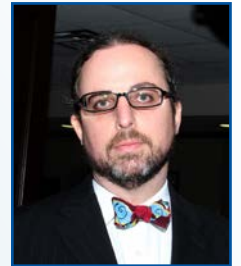
The committee thanks all who attended the day's seminars, with a special thanks to the faculty and moderators who did such a great job putting together their programs.



Nuances of Intellectual Property for the Non IP Attorney presented by **Anthony Santangelo**.



Oddities in Municipal Court presented by **Brian Herman & Matt Rooney**.



Proving & Remediating Reading & Other Learning Disorders presented by **Craig Becker**.



Marshall Shigon (Partner in Progress – BIRE Financial Services), **Gary Callaghan & David Gorenberg** presented Delaware Statutory Trusts.



Criminal Defense Issues Unique to New Jersey was presented by **Justin Loughry, Nancianne Aydelotte & Bob Perry**.



Is the Light at the end of the Tunnel a Train? Federal Practice & The Joint Final Pretrial Order, was presented by **Hon. Karen Williams**, U.S. Magistrate Judge, **Mike Madden**, **Patricia Legge**, **Hon. Robert Kugler**, U.S. District Court & **Patrick Madden**.



Dealing With Jerks: ethical strategies for dealing with hostile & emotionally charged opponents & clients was the lunchtime ethics program presented by **Don Levenson, Buzz Mingin, Joe Connell, Harry Green & Craig Becker**.



John Palitto, Casey Price & Carl Price presented an Elder Law program on *Guardianships*.



Dr. Harry Green & Matt Rooney presented *Expert Reports in Family Law Cases*.



Ben Folkman, Kevin Costello & Adam Gersh presented a *Primer on Employment Law*.



Worker Visas was presented by **Joseph Connell, Sr.**



Mike Dennin presented *Workers' Compensation for Dummies*.



IRAs & Estate Planning was presented by **Brian Donnelly & Briele Haas**.

WINE & FOOD

By Jim Hamilton

March is a month when some wine distributors present their portfolios to those in the retail, restaurant and press communities, often with the winemakers or owners present to pour and talk about their wines. One of the challenges faced when attending is balancing participating in the insightful conversations that often occur with some very interesting winery representatives with the desire to taste as many of the 700 +/- available wines as responsibly can be experienced. Yes, fighting the crowds and time constraints in search of wines to recommend to you can be almost as stressful as lawyering!

One wine distributor whose tasting events I always look forward to attending is Skurnik Wines, and brothers Michael and Harmon are proudly celebrating 30 successful years in what is a very competitive business. Although like players on a professional sports team, the roster of wineries assembled by a distributor often can change, the Skurniks have managed to develop and maintain an enviable winery lineup. While I managed to visit a few producers whose wines are lofty both in quality and price, I always attempt to find value priced wines that, if local retailers acquire them, will merit your consideration. Let's talk about some I can only hope will be locally available.

Domaine La Remejeanne is a southern Rhone (France) producer that fashions some very nice and very affordable wines that deserve better exposure in our area. 2015 was an exceptional vintage in this region (a common refrain throughout Europe), and the three wines from this producer in this vintage are all commendable efforts. The white wine (Les Arbousiers) possesses a rich yet clean texture, fleshy and fruity but with a structure that holds everything together. The two red Côtes du Rhône wines are fine values as well. The "Un Air de Remejeanne" is a Grenache dominated wine that has abundant dark berry fruit with tinges of cola and earth making the wine quite expressive. The "Chevrefoilles" is a five grape blend, similar to many of the nearby (and far pricier) Chateauneuf-du-Pape wines, that again offers sturdy black fruit that is at once more angular and rich than the slightly less

expensive "Un Air."

If we stay in the southern Rhone we find a producer whose white wine from an earlier vintage we discussed previously. However, this time I give the edge to their red. **2014 Domaine Lafond Lirac Rouge** is a downright chewy wine possessed of blue fruit jolted by an electric acidity that often can be hard to detect in a wine that is two-thirds Grenache. Clearly, the Syrah fruit (30%) is being heard from here, as it likely imposes its presence on both the fruit profile and the wine's lift.

Argentinean Malbec really has penetrated the American marketplace, and prices have increased along with (or because of) the demand. A local Skurnik representative, Colin Arnell, who generously poured some of their wines for us at last year's wine tasting, suggested I taste the wines being poured by Lucia Romero of Dos Minas and that was very good advice. While all three wines she was showing were very good, I thought the **2015 Dos Minas Malbec** was the best. Unlike some Malbecs that can be bold to a fault, this wine offers a deft balance of spicy, dark plummy fruit with a seductive floral quality. The wine is not shy, but it avoids over-extraction and as a result it conveys an almost elegant impression that tends to distinguish Argentinean wines made in the high altitude Cafayate or Salta regions in the north from those made in the better known Mendoza region.

As the cost of Brunello di Montalcino increases, savvy buyers may want to focus attention on the lesser wines from quality Brunello producers, particularly from top vintages. Two neighboring properties make very nice, affordable wines worth searching out. **2015 Mocali Rosso di Toscana Fossetti** is a rather sinewy wine made predominantly from the Sangiovese grape. It impresses with its dusty, black fruit, nuances of game and a tannic backbone that is supportive rather than overbearing. **2015 Poggio Nardone Rosso di Montalcino** may aptly be called a "baby Brunello" (as many Rossos are marketed), for it exhibits more breadth of fruit than many Rossos, with good grip and a touch of bramble that adds a degree of complexity. While Rosso di Montalcino fashioned by talented winemakers often represent smart



buys, that should be particularly true in the 2015 vintage so keep any eye out for them.

Staying in Tuscany near the town of San Gimignano is Le Calcinaie. I enjoyed both wines being poured by proprietor Simone Santini, and the one most likely to be available is the white wine so let's discuss it. **2015 Le Calcinaie Vernaccia di San Gimignano** is redolent of spiced apples, crisp melons and possesses a cleanly penetrating focus. While there was no oak treatment administered, an extended aging on the lees (dead yeast cells) provides added texture, although more as a framework for the notes of spice than as the bread impressions one can get from this process.

I did not try many German wines being shown, but one I simply had to search out was **2015 von Winnings "Winnings" Riesling**. You may recall that I was a bit of a cheerleader for the 2014 version of this wine, and so in the 2015 vintage I hoped the sequel would be as good or better—and it is. There are stone fruits, primarily peaches, with lots of extract and sufficient minerality to carry a wine that, as with last vintage, performs a Wallenda-like act of being neither too dry nor overtly sweet. It should be very versatile, pairing with a variety of dishes or as a solo summer sipper. As with most Rieslings, it is a wine that can be aged if one has proper storage and possesses patience.

2013 Kir-Yianni Yianakohori may not be the easiest wine to find since, despite better critical coverage and a stronger import presence, shelf or bin space allocated

(Continued on Page 13)



By Louis R. Moffa, Jr.

PRESIDENT'S PERSPECTIVE

Truth and Consequences

For most people, a trial, especially a jury trial, is a search for the truth. That's why the jury's decision is called a "verdict," which comes from the Latin "verus dictum," or "truth saying." As attorneys, especially trial attorneys, we are charged with carrying out that search and displaying evidence to support what our clients' reasonably, and rationally believe to be the truth. Under the law, there are adverse consequences for failing to tell the truth. No less a standard should be applied to our government officials, and, in the past, it has been.

When Richard Nixon lied about Watergate, there were consequences. He would have been impeached, if not indicted, but for his resignation and later pardon by President Ford. When Oliver North lied about Iran-Contra, there were consequences. He was indicted and later faced a trial for his misconduct. When Bill Clinton lied about Monica Lewinsky, there were consequences. He was impeached and tried in the Senate. More recently, When Michael Flynn lied about contacts with Russian officials, there were consequences. He was forced to resign his White House national security position, and he may face additional, more severe

consequences depending on the outcomes of the various investigations into the Russian contact scandal. Those are just a few examples of how we used to respect the truth and impose sanctions for its disrespect. As attorneys, we have a special duty and obligation to follow those principles.

However, such was not the case with our chief attorney. Jeff Sessions was not forthcoming or completely truthful about his contacts with Russian officials. However, there were no immediate consequences. Instead, he merely recused himself from the Russian inquiry. There should be further consequences. Indeed, because he is the chief law enforcement officer in the United States, there should be no hesitancy whatsoever.

But I do not mean knee-jerk, media frenzy, rush to judgment and punishment consequences. I mean due process, the hallmark of the American system of justice and constitutional democracy. Under oath, Mr. Sessions emphatically stated that he had had no contact with the Russians during the 2016 presidential campaign. That was not true. He had at least two meetings with the Russian ambassador, a private one as recently as September 2016 in his Senate

office. Whether Mr. Sessions merely forgot about those contacts, misunderstood Senator Franken's questions, honestly believed those meetings to be so inconsequential as to warrant no mention, or whether Mr. Sessions knowingly lied under oath to the Senate Judiciary Committee, are questions to be thoroughly investigated and acted upon if necessary by an independent arm of government. Those are the minimum "consequences" that should occur without hesitation or delay.

Honesty and integrity, along with legal acumen, should be "must have" requirements for anyone who holds the office of Attorney General. As long as Mr. Sessions remains in his post as Attorney General, there will be a cloud over his tenure and all of his actions. Indeed, as he embarks on a re-examination of numerous consent decrees with local law enforcement agencies in major cities, and he seeks to impose a robust "law and order" approach to his job, his credibility and motives will continue to be examined and tested. He should welcome and stand up for such scrutiny. If he is going to enforce the law, he must be the first to live by it.

No less should be asked of all government officials. Too often recently, we have read and heard less than accurate, truthful declarations coming from our elected leaders and their appointed assistants. For all government officials, truth must not be inconvenient, it must be the standard. In the words of Albert Einstein, "whoever is careless with the truth in small matters cannot be trusted with important matters."



Advertise in the 2017 Dinner Dance Program Book

Support the Bar Foundation's Community Service Programs

This year's Annual Dinner Dance will take place on **Friday, June 9th** at Lucien's Manor in Berlin, and promises to be a fun and exciting evening as the CCBA celebrates 136 years of service to the legal profession and community, and Eric G. Fikry is sworn in as the Association's 91st President. You can pay tribute to Eric and the incoming Officers and Trustees of the Association and Foundation and thank them for the time and effort they give to the Association, by placing an ad in the 2017 commemorative program book.

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

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

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

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YOUNG LAWYER HAPPENINGS



YOUNG LAWYER CHAIR

By Amir Goodarzi-Panah

Reflections

As I enter into the last month of my Trustee as head of the Young Lawyer's Committee of the Camden County Bar Association, I thought now would be a good time for a moment of reflection. The experience of serving as the chairperson for the group has taught me many valuable things and what it means to be a part of an organization whose mission means an enormous amount to me. The main things that I have learned about are Leadership and Community. These two values have been imparted in me as I have grown with the Young Lawyers. It has been a wonderful experience.

Leadership

Being part of this organization has been an enormous honor and leading the committee has been a big undertaking. Putting together our Larc School fundraiser last October, our annual Chili Cook-Off for a Cause in February, as well as our bi-annual outings to the Anna Sample House for Halloween and Easter have taught me valuable lessons in working with teams and planning to use their best talents.

We have members who are creative, persistent, daring, and charitable. Members who are always up to the task and ask where they can help next. We have been blessed to have Young Lawyers who always want to see the committee strive for new goals. This includes our efforts to link together our business and client networks as well as our efforts to help the community.

Being a part of the Young Lawyers has shown me that leadership includes setting goals for your team but also sometimes getting out of the way of your team. Leaders sometimes feel like they have to do something, however small, to always feel like they are the leader of a team. But this isn't true. I once heard a great story by a graphic designer who had a boss who always had to include some feedback on his projects to change something within the graphics in order to feel like he was the boss. It was change for the sake of change. So the graphic designer began making his subjects have really hairy arms in the photos and his boss would always say, "These people's arms are too hairy. Make them less hairy. Everything else is fine." The designer did this so his boss felt like he was making a contribution to the end product. He termed this the "hairy arm rule." If someone above you needs to feel like they have to make a contribution, they are following the "hairy arm rule." But a good leader also sees the virtue in appointing the right people for the job without needing to feel like as the leader they *must* be involved. Leaders step in when necessary, not because it is mandatory. Being the head of the Young Lawyers has shown me that capable people should be left to act on their own.

Community

In addition to learning to become a better leader, I have also seen the depth of the work the Young Lawyers perform in the community. Between our numerous events we put on every year and the additional events we look to try and put on, the Young Lawyers are doing good works in the community throughout the year.

We have the privilege of working with the Anna Sample House in Camden who are part of the Volunteers of America. We just had a great Easter Party at their location on Line Street in Camden where we brought in a magician to come by and entertain the children for an hour. We also put on a pizza party and provide drinks and desserts for the children. Our visits to the Anna Sample House are incredibly meaningful to me. The event usually begins with families and children who are hesitant about our presence there, wondering what we are doing and how long we will be there for. But once the pizza is being served and the magic show goes on, you really see the families open up. They start to laugh and enjoy everything. In those moments you see everyone's desire to live happily.

These aren't just people needing help from the Volunteers of America—they're just people. We appreciate the chance to show them a sense of normalcy and entertainment with pizza and amazing and funny illusions.

Looking Forward

In next month's issue I will introduce the new Young Lawyer's Trustee for 2017. It has been a great experience being part of the organization and will continue to be a part of the Young Lawyers moving forward. The connections among our group have been instrumental for my career and personal life and know they can do the same for you as well.



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WINE & FOOD



Continued from Page 10

for Greek wines usually is, at best, limited. This red wine from an excellent producer located in northwest Greece is a wine of substance fashioned without oak treatment utilizing two grapes Americans know well—Merlot and Syrah—and one native grape that should become better known as it gains exposure—Xinomavro (See-no-mah-vro). The fruit recalls blackberries and elderberries, not tart but rather richly expressed, with a breadth of fruit flavors covering the palate. It has the acidity to frame the fruit nicely and provide poise and precision.

Finally, offering proof that there are domestic values to be found, let's consider a wine from a value-oriented project begun by David Ramey, who continues his long and distinguished career in wine under his separate, eponymous label. Tasted with David's son, Alan, the wines of Sidebar Cellars all were enjoyable, but to me the value pick is the **2015 Sidebar Sauvignon Blanc High Valley**. Unlike many Sauvignon Blanc you may have tasted from New Zealand and elsewhere, this wine avoids being overly green and grassy. Sure, it is true to its varietal, but the typical boxwood and vegetal notes are corralled nicely by the wine's lactic, almost lush body of fruit. It is more like a refined Sancerre or Pouilly-Fume than some of the more herbaceous wines achieved using this grape.

PERSONAL INJURY LAW

Personal Injury Settlements – Plaintiffs Age 65 or Older

(Continued from Page 4)

age 21 or blind or permanently disabled, the individual's child who has resided in the home for at least two years immediately prior to the date the individual becomes institutionalized, and who provides a level of care sufficient to permit the individual to reside in the home rather than an institution. The personal injury plaintiff might also transfer the settlement to his or her child who is blind or permanently and totally disabled, or to a trust established solely for the benefit of any individual under age 65 who is disabled. This would include not only children, but grandchildren or even non-family members. Special trust rules apply in this situation.

While planning for a personal injury plaintiff age 65 or older is more complex because a Self-Settled Special Needs Trust is not an available tool, there are many other options that can be used in appropriate circumstances.

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Eric G. Fikry to be Installed as 91st Bar President

(Continued from Page 1)

about carrying on our rich tradition of service to members, the legal community and the public" said Fikry. "I also thank and congratulate President Lou Moffa for his leadership over the past year" he added, "it was a very successful year for the Association."

Oaths of office will also be administered to the new officers and trustees of the Association and Foundation. Among those assuming new duties will be Ronald G. Lieberman, President-elect; Michael J. Dennin, Vice President; Michelle H. Badolato, Treasurer; and Dawnn E. Briddell, Secretary.

New and reappointed Association trustees include: Rachael Brekke, Amir Goodarzi, Jeanette Kwon, Joseph Connell, Sr., Brian Herman and Thomas A. Hagner who will serve as Young Lawyer Trustee.

In addition to his work with CCBA, Eric holds leadership roles in several bar associations. He has been selected to serve on the New Jersey State Bar Association's Board of Trustees on behalf of the Casino

Law Section, and is a past chair of the NJSBA's Casino Law Section, and he was recently re-appointed to serve as the chair of the Pennsylvania Bar Association's Gaming Law Committee. In June 2016, he was sworn in as president of the Asian-Pacific American Lawyers Association of New Jersey ("APALA-NJ").

He is also actively involved in diversity and inclusion initiatives for various organizations. He has served as a member of Blank Rome's Diversity Committee and was selected by the Firm to be a member of the 2013 class of fellows for the Leadership Council on Legal Diversity. He has previously served as chair of the Camden County Bar Foundation's President's Commission on Diversity, and as a co-chair of the New Jersey State Bar Association's Diversity Committee. In 2011 he was recognized by the Rutgers-Camden Asian Pacific American Law Students Association for his efforts in promoting diversity and supporting the Asian-American legal community.

Congratulations Eric, new officers and trustees! We look forward to another great year.



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New Jersey Estate Planning was the most recent topic covered in the Association's "CLE on Tap!" program for newly admitted lawyers. Seminar speakers were **Doug Madanick**, Kulzer & DiPadova; **Chris Bratton**, Rothamel Bratton and **Andy Kushner**, Andrew B. Kushner, LLC.

LAW OFFICE MARKETING

Are You Doing What You Do Best?*(Continued from Page 8)*

ready.” Check this task off your list and consider, instead, how you can re-direct that time to nurturing leads, new contacts, and other qualified sources of new/expanded business.

It's somewhat troubling to me, after over 25 years of working with lawyers, that they complain about not having enough time to do “x y z” in an effort to develop a prosperous book of business. Yet, when I hear how they spend a typical day, I think to myself, “Oh my gosh, he/she is wasting so much time on tasks that others within the firm could do.” For instance, one of our clients insisted on doing all of her own document revisions because “my assistant can't read my team's writing.” Really?

In connection with building a prosperous business, why do some lawyers resist engaging business development experts instead of beating themselves up not for knowing “what” or “how” to attract new clients? We hear from frustrated lawyers all the time that they know “what” to do but don't know “how” or they've never made the time to get organized. In short, they don't know how to build a book of business, in an organized manner. And, why would they? Law school or anything/one up to this point has taught them how. Building a prosperous book of business is not intuitive, for most.

When we hear these lamentations from well-intentioned lawyers, I use the common example of “you retain a CPA to handle your year-end accounting/taxes, right? Then why would you not retain a legal marketing expert to guide and advise you on how to build a prosperous legal services business?”

So, the question is this: on a daily basis, are you doing what you do best and delegating those tasks outside of your legal expertise to other trained professionals? Why or why not?

Consider these steps to re-capture your valuable time:

1. For a month, enter into your time/billing system all administrative, marketing, and non-billable entries. Keep as detailed entries as possible.
2. At month's end, review all non-billable time entries to identify those tasks which may be delegated/outsourced.
3. Of those tasks which may be delegated, discuss with your firm administrator or trusted advisor/colleague how tasks may be re-assigned internally and/or the outside expertise needed sourced. Seek the needed resources within your network and marvel at how solutions will appear.

Our time flies by too quickly not to ensure that we are maximizing and leveraging every minute to propel our business goals forward. No more playing postman, bookkeeper, stenographer, or housekeeper. Do what you do best and re-assign the rest. You will find that you have more than enough time to build that prosperous business for which you aspire.

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Cybersecurity



8 Tips for Cyber Security Practices in Law Firms

By Michael Barrett, Esq., *Risk Control Director, Lawyers Professional Liability Program, CNA*

Here's a scary statistic: One in four law firms with 10 to 49 attorneys have experienced a data breach, according to the American Bar Association's *TechReport 2016* survey. And this security threat isn't just significant—it's growing. Last year, just 14 percent of firms of that same size say they suffered a data breach.

Law firms are warehouses of data, holding client information and other sensitive documents that are of considerable value to hackers. Larger firms also may be the target of foreign government or corporate-sponsored cyber attacks seeking to obtain valuable intellectual property, insider trading insights, information pertaining to government contracts and international corporate strategies. Smaller firms also are vulnerable to some of these risks, and may become the target of cyber criminals seeking to steal personally identifiable information, personal health information, tax records and billing information of clients and of the firm. To enhance protection against cyber threats, many firms already use common data security tools such as spam filters, anti-spyware, software-based firewalls and virus scanning. However, these tools do not ensure comprehensive protection.

"One of the best lines of defense to a cyber threat is the human factor. Firms should actively raise awareness among their staff of potential phishing and email scams that often circumvent any firewall that the firm may have in place," said Michael Barrett, Esq., Risk Control Director, Lawyers Professional Liability Program at CNA. "In addition, firms should create a positive culture in which employees are encouraged to report accidental opening of suspect emails and

attachments. Often times, these scams have a 'timing element' involved."

In order for law firms to close their cyber security gaps, they should implement eight specific security risk management measures.

Due to the sensitive client information law firms possess, lawyers are a primary target of hackers. Your firm may already employ common data security tools such as spam filters, anti-spyware, software-based firewalls and virus scanning. These are indeed essential risk management tools, but you should not assume that installing these security features results in comprehensive protection.

In a recently published article authored by Lisa Jaffee, she identified the following eight tips to help you take the necessary steps to shrink security gaps:

1. Encrypt, Encrypt, Encrypt

According to a 2013 American Bar Association survey, all forms of encryption—including file encryption, e-mail encryption and full-disk encryption—are the security features used least often by law firms¹. Furthermore, lost or stolen laptops and devices are a top cause of law firm data breaches. If a computer or device is encrypted, even if the laptop or device is lost or stolen, the information will not be accessible.

2. Use Caution in the Cloud

Reportedly, the cloud is used by 64 percent of lawyers in their practices². When you store firm and client information in the cloud, it is essentially stored off site, possibly in another country, where it may be subject to international search and seizure laws.

Most bar associations that have published opinions on the ethics of cloud computing found that working in the cloud is ethical if appropriate precautions are taken³. At a

minimum, you must use due diligence in selecting a cloud provider by asking the right questions. Does the cloud provider employ adequate security to protect the data? Will the data be stored internationally? If so, will it be subject to search and seizure? You also should know what data you're placing in the cloud, and whether that data is subject to state or federal privacy laws. Have the clients provided their written consent to place information in the cloud? Will the information in the cloud be encrypted.

3. Beware of BYOD

Bring Your Own Device (BYOD) policies are risky if appropriate security measures are not taken. Firms should have a specific BYOD policy in place regulating how those devices are to be used, giving the firm ultimate control over the devices. Company data on the devices should be both encrypted and password protected. Law firms also should install mobile device management (MDM) software that can remotely wipe the device if you leave the company or lose your device. Law firms may consider installing a remote location-tracking app on the device if the device does not already have such software installed.

4. Vet Your Vendors

Many lawyers frequently outsource work such as e-discovery, legal research, copying, IT and other non-legal services to third-party vendors. As recent data breaches have demonstrated, third-party vendors are becoming a vulnerable point of attack at which hackers can strike.

Lawyers have specific ethical duties under ABA Model Rules of Professional Conduct 5.1 and 5.3 to ensure that vendors' conduct is compatible with professional obligations, including the duty of confidentiality under Rule 1.6. According to ABA Formal Opinion 08-451, an outsourcing lawyer must "act competently to safeguard information relating to client representation against inadvertent or unauthorized disclosure" by the individuals to whom the lawyer has outsourced the work. Therefore, you must assess whether your vendors are storing, transporting or analyzing confidential data. If so, written and signed contracts should address the various relevant security issues, including ensuring that the information is properly stored and secured to prevent unauthorized access. Finally, law firms should carefully and thoroughly review the vendor's contract for indemnification

(Continued on Page 17)

FINANCIAL FORENSICS

Your State of Residency Affects Income and Transfer Taxes

(Continued from Page 5)

- Move any items in a safe deposit box to your new location.
- Purchase or lease a residence in the new state; sell your old residence or rent it at fair market value to an unrelated party.
- If an income tax return is required, file a resident return in your new state and a nonresident return in your old state. In the year of move, file part-year returns in both states.
- If purchasing a home in your new location, file for homestead property tax relief if it is available.
- If retaining your home in the old state, remove any homestead exemption applicable to that property.
- Move all items that make a house a home such as mementos, heirlooms, sentimental items, trophies, collections, furniture, etc. to the new state.

While we won't divulge specific client experiences, we have several articles and white papers provided by colleagues to share. For example, one from our seasoned tax attorney friend, Rob Alter at McElroy Deutsch Mulvaney & Carpenter often even advises such clients to buy a cemetery plot in their new state...I suspect that step may make it more difficult to challenge one's intent. Or perhaps tax partner at Blank Rome, David Kuchinos, who alerted us to the Pennsylvania Nonresident Review Questionnaire or New York's Nonresident Audit Guidelines.

We'll end this piece with a recent state tax court decision we read where the taxpayer's location of his dog helped him establish domicile. Mr. Blatt resided in New York until he became the CEO at Match.com based in Texas and then signed a one-year lease for an apartment in Dallas. His employment contract listed his principal place of employment as Dallas, but he maintained his New York apartment. Mr. Blatt filed a New York nonresident/part-year resident tax return. On audit, the New York taxing agency claimed that he continued to be domiciled in New York and owed income tax of \$430,065. The state court disagreed after evaluating the factors supporting Mr. Blatt's change in domicile to Texas, among the most important being his decision to move his dog to Texas. According to the court, the move of items that are *"near and dear tend to demonstrate a person's intention"* to change domicile.

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.

CYBERSECURITY

8 Tips for Cyber Security Practices in Law Firms

(Continued from Page 16)

clauses, limitations on liability and guidance as to the party who will be expected to pay in the event of a data breach.

5. Staff Training is Key

Educating all firm staff on confidentiality issues and avoiding a data breach can greatly reduce the risk of a data breach in your firm. They should receive instruction on the policies and practices the law firm expects them to follow, including email, Internet and social media policies. Regular training for employees can help avoid a large number of potential data breaches within your firm.

6. Be Wireless Savvy

Secure your own wireless network to help prevent unauthorized guests from accessing firm data. Also, you and your employees must exercise caution when working via unsecured networks. Free networks, including those found in airports, hotels and coffee shops, are frequently unsecured. A virtual private network ("VPN") will encrypt any data sent or received, and make it more difficult to intercept. Another alternative involves

purchase of a mobile Wi-Fi hotspot, which is a small, transportable Wi-Fi router that provides a personal and private Wi-Fi cloud to which you can securely connect your device.

7. Have a Password Policy

Enforcing a uniform password policy for all lawyers in the firm is one of the most effective—and inexpensive—programs a law firm can pursue to protect its sensitive data. The password should be a minimum of 12 characters, and contain upper- and lower-case letters and numbers. Passwords should be changed regularly and never repeated. Password managers can help attorneys create, track and store secure passwords.

8. If All Else Fails, Be Prepared

Even law firms with the best security protection available remain at risk of a data breach or another disaster. Therefore, prepare for the possibility of a disaster by having a business recovery plan in place, and test it at least annually. In addition, routinely back up your data and maintain a copy at an

off-site, secure location. Finally, cyber liability coverage can help cover the costs related to a data breach, including privacy breach notification expenses, litigation, loss of income, regulatory fines and other expenses.

Implementing the above tips and cyber security practices in your practice and firm is the first step in lessening your risk of being hacked or facing a claim. But because there's no surefire way to prevent a data breach, it's equally important to have cyber liability coverage to help lessen your financial losses should the worst occur.

¹ Joshua Poje, "Security Snapshot: Threats and Opportunities," ABA TechReport 2014, Legal Technology Resource Center.

² Alan Cohen, "Survey: Data Security is Tech Chiefs' Top Worry," The American Lawyer, (Oct. 29, 2014).

³ See, e.g., Oregon Bar Ethics Opinion 2011-188 (November 2011); Pennsylvania Formal Opinion 2011-200; North Carolina 2011 Formal Opinion 6 (January 27, 2012); New York State Bar Ethics Opinion 842 (Sept. 10, 2010); Alabama Ethics Opinion 2010-02; Washington State Bar Advisory Opinion 2215 (2012).

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The Fourteenth Amendment: Transforming American Democracy

Bar Foundation participates in County Law Day Program

Ratified a century and a half ago, the Fourteenth Amendment has safeguarded generations of Americans. Through its guarantees of due process and equal protection of the laws, the Amendment helped protect and promote the rights of all individuals. The principles of freedom and equality embodied in this pivotal Amendment continue to guide our nation as it seeks to fulfill its pledge of liberty and justice for all.

The Fourteenth Amendment was one of three Reconstruction Amendments ratified shortly after the Civil War. The Thirteenth Amendment, ratified in 1865, abolished slavery; the Fifteenth Amendment, ratified in 1870, prohibited race-based discrimination in voting. The Fourteenth Amendment, ratified in 1868, served the immediate purpose of protecting the rights of freedmen by guaranteeing their fundamental rights and barring states from denying them the privileges and immunities of citizenship. In the 150 years that has elapsed since it went into effect, the Fourteenth Amendment has become a cornerstone of historic civil rights legislation and landmark Supreme Court decisions.

The Fourteenth Amendment, through a doctrine known as incorporation, is the reason that many of the protections of the Bill of Rights have been applied to shield us against state action. Previously, those rights were only enforced against the federal government. Given that most of the law enforcement in this country is done at the state and local level, the importance of having constitutional protections applicable to those proceedings cannot be overstated. Without

incorporation, Miranda warnings would not have to be administered by local police, the First Amendment would not stop states from restricting free speech, and an individual would have no Sixth Amendment right to counsel in a state proceeding.

The Fourteenth Amendment has also been the basis for the recognition of certain fundamental rights, including the right to privacy and the right to marry. Many of the laws that resulted from the Civil Rights Movement of the 1950s and 1960s found their support and inspiration in this amendment. It has also served as the basis for such key Supreme Court cases as *Brown v. Board of Education* (barring racial segregation in education) and *Loving v. Virginia* (striking down laws against interracial marriage), just to name a couple. Rarely, if ever, does a Supreme Court term go by without some major decision grounded in Fourteenth Amendment principles.

Every year since 1958, the United States has proclaimed May 1 Law Day, an annual opportunity to reflect on the importance of the rule of law in our daily lives. This year, as we close in on the 150th anniversary of the ratification of the Fourteenth Amendment, the American Bar Association and the Camden Vicinage have chosen as the Law Day theme, "The Fourteenth Amendment: Transforming American Democracy." As we commemorate Law Day in our homes, workplaces, community centers, and schools, let us consider the many contributions this all-important Amendment has made to protect our liberty and making our nation more just.

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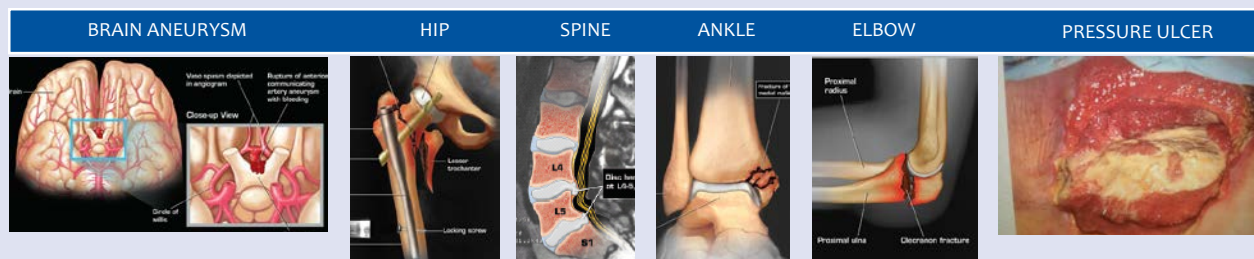
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