



NEW YORK WOMEN'S BAR ASSOCIATION

The Reproductive Rights & Women's Health Committee is proud to present a CLE Program
"The Current State of Roe v. Wade, and Why New York Should be Concerned"

featuring

Amanda Allen

Policy Counsel, NARAL Pro-Choice NY;
National Institute for Reproductive Health

Stephanie Toti

Senior Staff Attorney, U.S. Legal Program,
Center for Reproductive Rights

Dana Sussman

Board Member, New York Abortion Access Fund

Join us at this dynamic and exciting program, which will review the status of existing law, and discuss policy and litigation strategies and the need to forcefully and effectively respond to the ongoing assault against reproductive choice and freedom. The potential impact of developments in other states will also be addressed.

Date: Tuesday, Dec. 10, 2013

Time: 6:00 to 9:00 p.m.

Place: TBA (See online RSVP form for location)

CLE: 2.0 CLE Credits*

Cost: Free - Members**
\$50 - Non-members***

RSVP: Go to www.nywba.org/ReproductiveRights for details and to register.

Info: Email RepRtsRSVP@nywba.org

Co-Sponsor: NYWBA Litigation Committee

***CLE:** New York Women's Bar Association is a founding chapter of the Women's Bar Assn of the State of New York, an accredited CLE provider. Approval of CLE credit is pending in accordance with the requirements of the NYS CLE Board for the above-listed credit hours for established attorneys and as transitional credit hours for newly admitted attorneys.

****Membership:** Members attend CLE programs for free. If you are not a member, go to www.nywba.org/Membership to join or renew using our secure online membership form.

*****Financial Hardship Scholarships:** Full and partial scholarships based on financial need are available. For info on the guidelines and to apply, contact CLE Chair Amy. B. Goldsmith at CLE@nywba.org or 212-216-1135. All requests are confidential.

PRESIDENT'S MESSAGE

A Busy Fall Season

NOVEMBER 2013



Hon. Jacqueline W. Silbermann

The NYWBA's Annual Membership Reception was held on September 23rd at Skadden Arps, thanks to the sponsorship of member Hon. Judith S. Kaye, and it was extraordinarily successful. The event was attended not only by long-term members, but also by many recent law school graduates and law students, who were interested in learning more about our Association. Being new to the profession, these individuals are interested not only in joining NYWBA, but also in becoming actively involved in committees, events and activities. I was happy to address the crowd of more than 140 attendees to welcome them and discuss the many advantages of NYWBA membership. Other speakers included Membership Reception Chair & Vice President Jennifer Brown, Membership Co-Chair & Director Michael Appelbaum and Mentoring Co-Chair Andrea Vacca.

I am also delighted that so many Officers, Board members and Committee Chairs attended the Reception. Among others, Students & New Lawyers Committee Co-Chair Morgan Fraser and Ms. Vacca chatted with many in attendance about mentoring circles and other NYWBA programs for new lawyers and attorneys in transition. Programs & Events Committee Co-Chairs Kay Marmorek and Diana Browne recruited several new members who were interested in joining their committee to plan future events. Executive Director Karen Lu supported the administrative aspects of the event and provided membership information to attendees. Many thanks as well to our volunteers who staffed the registration desk, and of course to Judge Kaye and Skadden Arps.

(Continued on Page 2)

Calendar of Upcoming Events:

- 11/7 – Lunch with Matrimonial Judges (Sold Out!) – p.3
- 11/7-8 – *Resilience: Thriving as In-House Counsel* – p.7
- 11/12 & 12/10 – Working Parents Committee Brown Bag Lunch – p.3
- 11/12 – *Bar Membership for New Lawyers & Those in Transition* – p.8
- 11/13 – Civil Court Express Lunch – Housing Preservation Part – p.9
- 11/14 – CLE – *Starting Your Own Practice* – p.7
- 11/14 – Students & New Lawyers Comm. Mtg w/ Meg Gifford – p.11
- 11/14 – CLE – *Special Education Advocacy & Litigation* – p.9
- 11/19 – Solo & Small Firm Practice Committee Dinner – p.10
- 11/20 – *Brooklyn WBA Event Honoring New Kings Co. Judges* – p.9
- 11/22 – CLE - *Supervised Visitation In-Depth (Legal & Clinical)* – p.10
- 12/4 – Panel Discussion with Matrimonial Court Attorneys – p.8
- 12/9 – Criminal Law Committee Meeting – p. 3
- 12/10 – CLE – *Roe v. Wade – Why We Should Be Concerned* – p.1

2013-2014 COMMITTEE CHAIRS

STANDING COMMITTEES

- By-Laws Elizabeth A. Bryson & Amy B. Goldsmith
- Cooperation with Other Bar Assns Hon. Kelly O'Neill Levy & Kathryn E. Salensky
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- Prof. Ethics & Discipline Hon. Barbara Jaffe & Nicole I. Hyland
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- Publicity / Press Julie Hyman & Maria Matos

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- Archive & History Elizabeth A. Bryson
- Awards Allison M. Surcouf
- Children's Rights & Issues Elliot Podhorzer & Ivy Cook
- Civil Courts Hon. Andrea Masley, Melissa Ephron-Mandel & Meryl Waxman
- Continuing Legal Education Amy B. Goldsmith
- Criminal Law Fran Hoffinger, Isiris I. Isaac & Nicola R. Duffy
- Diversity Denise Dominguez
- Domestic Violence Amanda B. Norejko & Laura A. Russell
- Elder Law & Disabilities Antonia J. Martinez & Kim F. Trigoboff
- Federal Practice (including Bus. Law, Securities, Inv. Law, Intellectual Property, Tax, Bankruptcy & Privacy/Cyberlaw) Monique McClure, Ann T. Gittleman & Jenny Rebecca Lewis
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- International Law & Practice Farah Y. Zaman & Inés Cruz
- Litigation Kathy M. Lynch, Marni Rae Robin & Francesca A. Sabbatino
- Long Range Planning Elizabeth A. Bryson & Myra L. Freed
- Matrimonial & Family Law Virginia LoPreto, Hon. Lori Sattler & Lauren Michael Friend
- Mentoring & Mentoring Circles Andrea Vacca & Allison M. Surcouf
- Newsletter Kelly D. Schneid
- Reproductive Rights & Women's Health BriAnne Copp, Anita S. (Nicky) Rho & Dana Northcraft
- Solo & Small Firm Practice Jocelyn L. Jacobson & Elisabeth Ames
- Students & New Lawyers Morgan M. Fraser & Lisa Hughes Hoover
- Summer Program Cassandra Porter & Victoria A. Turchetti
- Technology / Internet / Website Elizabeth A. Bryson & Jenny Rebecca Lewis
- Trusts & Estates Leona Beane, Loretta A. Ippolito & Deborah G. Rosenthal
- Working Parents Christine M. Harman, Melanie A. Chieu & Victoria A. Turchetti

Contact info for Committee Chairs and NYWBA Delegates to WBASNY Committees can be found at www.nywba.org/members/committees.shtml. To join a committee, go to www.nywba.org/committeechoice. If you would like to be considered to chair a committee, send a note with your qualifications and contact info to President@nywba.org.

President's Message (Continued from Page 1)

I was also happy to attend the Breast Cancer Symposium presented by the Judges and Lawyer's Breast Cancer Alert (JALBCA) on October 9th at the City Bar. NYWBA was a founding member of JALBCA and is a long-time supporter of the organization. One of the highlights of the annual Symposium is having Larry Norton, M.D., a world-renowned expert on breast cancer, provide updates on research and developments in the search for a cure for and treatment of breast cancer. Former Chief Judge Judith Kaye then moderated a program entitled "Litigating for the Cure: Public Interest, Private Enterprise and the Role of the Courts in the Business of Cancer Research."

Symposium speakers included Judge Kaye, former Chief Judge of the State of New York and Of Counsel at Skadden Arps; Dr. Norton, Deputy Physician-in-Chief for Breast Cancer Programs at Memorial Sloan Kettering Cancer Center; Hon. Helen Freedman, Justice of the Appellate Division, First Department; Hon. Loretta Preska, Chief Judge, U.S. District Court, S.D.N.Y.; Robert Cook-Deegan, M.D., Research Professor, Genome Ethics, Law & Policy, Duke University; Joseph Opper, Esq., Partner, Garwin Gerstein & Fisher LLP; and Fran Visco, Esq., President, National Breast Cancer Coalition.

Symposium attendees received two professional practice CLE credits. The key issue the panelists explored was the ongoing controversy about whether genes can be patented, which has a huge potential impact on breast cancer research and funding. The panel reviewed key cases dealing with property and privacy rights for human tissue, including *Assn. for Molecular Pathology v. Myriad Genetics, Inc.*, 133 S. Ct. 2107, 186 L. Ed. 124 (June 13, 2013); *FTC v. Actavis, Inc.*, 133 S. Ct. 2223, 186 L. Ed. 2d 343 (June 17, 2013); *Moore v. The Regents of The Univ. Of California*; 51 Cal. 3d 120 (1990); *Greenberg v. Miami Children's Hosp.*, 264 F. Supp. 2d 1064 (S.D.Fl. 2003); *Washington Univ. v. Catalona*, 437 F. Supp. 2d 985 (E.D.Mo. 2006); and *Colavito v. New York Organ Donor Network*, 8 N.Y.3d 43 (2006).

The panel paid special attention to the landmark decision in *Myriad*, which effectively created new law. In *Myriad*, the Supreme Court held that naturally occurring genes in the human body cannot be patented ("the nature exclusion"), while synthetically created genes can be patented. The panel agreed that this decision will have a significant financial impact on efforts to combat cancer and other diseases.

We thank JALBCA for presenting this important program and look forward to next year's Symposium. We also thank the Ellen P. Hermanson Foundation for sponsoring the event, and congratulate the Symposium Co-Chairs who organized the program – Hon. Shirley Werner Kornreich, past NYWBA President Martha (Mikki) Golar, and past NYWBA President Barbara A. Ryan. The Symposium's "presenting organizations" were the Women's Bar Association of the State of New York and NYWBA. The discussion was thought-provoking and absorbing, and I am so glad I was able to attend.

Finally, I wish you all a Happy Thanksgiving. I hope you will join me at other events this fall and winter. As always, check this Newsletter for upcoming programs, and check our website (www.nywba.org) for the latest info.



COMMITTEE NEWS

- The **Civil Courts Committee** will hold a brown bag lunch focusing on the Housing Preservation Part, on **Nov. 13** from 1:00 - 2:00 p.m. at the Civil Courthouse, 111 Centre St., 12th fl. Conference Room, NYC. To RSVP, email CivilCourtsChairs@nywba.org. See notice, p. 9.
- The **Cooperation with Other Bar Associations Committee** will co-sponsor a panel discussion on "The Importance of Bar Membership for New Lawyers and Lawyers in Transition" on **Nov. 12** from 6:00 - 7:30 p.m. at New York Law School, 184 W. Broadway (at Leonard St.), Rm. W401, NYC. To RSVP, email CoopBarRSVP@nywba.org. See notice, p. 8.
- The **Criminal Law Committee** will meet on **Dec. 9** at 6:15 p.m. at The Hoffinger Firm, 150 E. 58th St., 19th fl., NYC. Contact Fran Hoffinger by email at fhoffinger@hoffingerlaw.com or by phone at (212) 421-4000 ext. 233 to RSVP.
- The **Elder Law and Disabilities Committee** will sponsor a CLE entitled "Special Education Advocacy and Litigation - An Overview" on **Nov. 14** from 6:00 - 8:30 p.m. at TD Bank, 317 Madison Ave. (at 42nd St.), NYC. To RSVP, email ElderLawChairs@nywba.org. See notice, p. 9.
- The **Matrimonial and Family Law Committee** will hold a "Brown Bag Lunch with Judges: An Open Discussion of Ideas" on **Nov. 7** from 1:00 - 2:00 p.m. at the New York Supreme Court, 60 Centre St., Conference Room, NYC. Unfortunately registration for this event is closed due to maximum capacity, but you can email MFrsvp@nywba.org to find out about future programs. The Committee will host a panel discussion with court attorneys in the Matrimonial Parts on **Dec. 4** at 6:00 p.m. at Blank Rome, LLP, 405 Lexington Ave. (The Chrysler Building), NYC. To RSVP, contact MFrsvp@nywba.org. See notice, p. 8.
- The **Reproductive Rights and Women's Health Committee** will sponsor a CLE program, along with the Litigation Committee, entitled "The Current State of Roe v. Wade and Why New York Should be Concerned" on **Dec. 10** from 6:00 - 9:00 p.m. at a location to be determined. RSVP information will be available shortly on the Calendar. See notice, p. 1.
- The **Solo and Small Firm Practice Committee** will have a dinner meeting on **Nov. 19** at 6:30 p.m. at a location to be determined. To RSVP, email SSFChairs@nywba.org.
- The **Students and New Lawyers Committee** plans to meet on the second Thursday of every month. The next meeting on **Nov. 14** at 6:00 p.m. will feature Antitrust and Mergers and Acquisitions Attorney Martha E. Gifford and will be held at Blank Rome, LLP, 405 Lexington Ave. (The Chrysler Building), NYC. To RSVP, contact SNLChairs@nywba.org by Nov. 13 at 5:00 p.m. The next meeting will be a group conference call on a topic to be determined, on **Dec. 12** at 6:00 p.m. To RSVP, contact SNLChairs@nywba.org by Dec. 11 at 5:00 p.m.
- The **Working Parents Committee** will hold "Brown Bag Lunch Meetings" on **Nov. 12** and **Dec. 10** at 12:30 p.m. at 200 Park Ave., 40th Fl. (The MetLife Building), NYC. To RSVP, contact WPChairs@nywba.org to RSVP.
- **NYWBA** encourages its members to attend Fordham University School of Law's CLE on "Civil Gideon and Access to Justice" on **Nov. 1** from 9:00 A.M. - 4:30 p.m. at Fordham University, 113 W. 60th St., 12th fl. (btw Amsterdam and Columbus Aves.), NYC. See notice, p. 9. NYWBA will co-sponsor a CLE entitled "Starting Your Own Practice in New York - Basic Business Skills for Starting and Running a Successful Firm" on **Nov. 14** from 9:00 A.M. - 5:00 p.m. at The New Yorker Hotel, 481 8th Ave. (at 34th St.), NYC. Visit www.nysba.org to register. See notice, p. 7. NYWBA will also co-sponsor a presentation and panel discussion on "Resorting to Plan B: An In-Depth Look at Supervised Visitation from a Clinical and Legal Perspective" on **Nov. 22** from 9:00 A.M. - 1:00 p.m. at The New York City Bar Association, 42 W. 44th St., NYC. Visit the New York Chapter of the Association of Family and Conciliation Courts' Website, <http://afccny.org>, for additional information. See notice, p. 10.
- **WBASNY** and **NYWBA** will co-sponsor a two-day program entitled "Resilience: Thriving as In-House Counsel in Changing Legal and Business Landscapes" on **Nov. 7-8** at The Intercontinental, New York Times Square, 300 W. 44th St. (corner of 8th Ave.), NYC. Visit The National Association of Women's Lawyers' Website for more details. See notice, p. 7.
- Check the **NYWBA Calendar** (www.nywba.org/calendar) for the latest info on Committee meetings, programs & events.

WELCOME NEW MEMBERS

Jessica-Wind Pia Abolafia
 Bridget Adams-Davis
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 Francesca Altima
 Susan G. Barrie
 Lauren Brown
 Joanna Cohen
 Lee K. Crawford
 Jacqueline L. Dischell
 Rachel Drachman
 Sarah J. Dreisinger
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 Heather Marie Griffith
 April Harris
 Dierdre M. James
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 Majit Kaur Kalirao
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 Amelie Rachel Kraus
 Courtney N. Laster
 Carrie Hill Lebigre
 Steven J. Mandel
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 M. Tate McAuliffe
 Cassidy Merriam

Darsi Monaco
 Patricia A. Murphy
 Robyn J. Myler
 Melissa A. Peace
 Verena C. Powell
 Denise L. Quarles
 Helen Ogbara Reeves
 Jessica N. Renn
 Gina Rizzuto
 Angela M. Rodriguez
 Hillary Rosenberg
 Alicia Ruiz
 Lauren T. Scalzo
 Valentina Shaknes
 Alexandra K. Smith
 Jessica Starck
 Prudence E. Thiry
 Laura J. Tollgaard
 Kelsey Walker
 Cynthia R. Watkins
 Kate D. Webster
 Mishka A. Woodley
 Stacy L. Wu
 Irina Yadgarova

as of 10/25/13

SUSTAINING MEMBERS

With their generous contributions, our sustaining members make it possible for us to accomplish so much more. We honor and thank them for their support.

Susan L. Bender
 Sheila L. Birnbaum
 Joseph Korff
 Lois J. Liberman
 Nancy M. Loudon
 Steven J. Mandel
 Karen Greve Milton

Sheila J. Namm
 Jonathan Newman
 Bettina B. Plevan
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 Michele D. Tortorelli
 Laura M. Twomey

as of 10/28/13

NYWBA wishes to acknowledge the generous gift from

**FOUNDER AND PAST PRESIDENT
 HON. FLORENCE PERLOW SHIENTAG
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Her financial bequest has helped to underwrite the cost of this newsletter and several CLE programs mentioned herein.

Ethics Program Focuses on The Handling of Client Funds and Escrow Accounts

By Kristy M. Wagner

On September 26, 2013, the NYWBA Committee on Professional Ethics and Discipline, co-chaired by **Hon. Barbara Jaffe** and **Nicole Hyland**, presented a CLE program entitled **"Other People's Money: Handling Client Funds and Escrow Accounts"** at the law offices of Frankfurt Kurnit Klein & Selz, PC.

This program featured a diverse panel of speakers including **Christine Fecko** of the Interest On Lawyer Account Fund of the State of New York (the "IOLA Fund"); **Timothy J. O'Sullivan** and **Michael J. Knight, Sr.** of the Lawyers' Fund for Client Protection of the State of New York (the "Lawyers' Fund"); and **Katie Lachter**, an attorney at Hinshaw & Culbertson LLP. **Nicole Hyland** moderated the panel.

While each panelist made an incredibly diverse presentation, they all contributed to a sophisticated evening of learning.

Ms. Fecko kicked off the program by discussing the history and purpose of the IOLA Fund. She informed attendees that in 1983, the New York legislature, with strong support from the New York State Bar Association, created the IOLA Fund to provide additional financial support to civil legal service organizations negatively impacted by federal budget cuts. The IOLA Fund program requires attorneys to deposit "Qualified Funds" in interest bearing IOLA accounts, in accordance with New York Judiciary Law Section 497. "Qualified Funds" are defined as "moneys received by an attorney in a fiduciary capacity from a client or beneficial owner and which, in the judgment of the attorney, are too small in amount or are reasonably expected to be held for too short a time to generate sufficient interest income to justify the expense of administering a segregated account." Participation in the IOLA program is mandatory.

The pooled interest from IOLA accounts provides funding for grants to non-profit civil legal service providers across the state. Since IOLA interest funds legal services for low-income New Yorkers, Ms. Fecko encouraged attendees to use banks that pay competitive interest rates on IOLA accounts. "Platinum Partner" banks such as Bank of New York Mellon and Sovereign Bank pay 0.70% or more on large balances maintained in IOLA accounts. The IOLA Fund's website provides a list of banks that offer IOLA accounts along with their respective interest rates (see www.iola.org/banks/index.html). Ms. Fecko explained that IOLA accounts are a subset of the general category of escrow accounts and are thus governed by Rule 1.15 of the New York Rules of Professional Responsibility.

Mr. O'Sullivan and Mr. Knight discussed the role of the Lawyers' Fund in overseeing the management of attorney escrow accounts. They informed attendees that one of the most important functions of the Lawyers' Fund is to compensate clients for funds that have been misappropriated by lawyers. Since 1982, the Lawyers' Fund has reimbursed \$163 million in stolen funds. In each case, the Lawyers' Fund obtains an assignment of claims from the wronged clients, which allows it to recover those funds from the offending lawyers. The Lawyers' Fund receives its financing, in part, from the annual registration fee paid by lawyers in New York.

On a practical note, the panelists discussed the "nuts and bolts" of opening an escrow account. An attorney must select a bank from a list of Approved Banking Institutions maintained by the Lawyers' Fund at www.nylawfund.org. The account name must include one of the following designations: "Attorney Trust Account," "Attorney Escrow Account," or "Attorney Special Account." The account name must also appear on any checks and deposit slips. Upon receiving funds from a client or third party, the attorney must determine the proper account for depositing same (e.g., whether or not they are "Qualified Funds" required to be deposited in an IOLA account).

The panelists warned attendees of the perils of overdrawing attorney escrow accounts. While some banking institutions may offer overdraft protection, an attorney escrow account should not carry overdraft protection. A bounced check is

reportable under the Dishonored Check Notice Reporting Rule (22 NYCRR Part 1300). Banks in New York State are required to report dishonored checks on attorney escrow accounts to the Lawyers' Fund. The Lawyers' Fund holds each dishonored check notice for ten business days to permit the filing bank to withdraw a report sent in error. Even if the lawyer cures the insufficiency, by depositing additional funds, that will not suffice to withdraw a dishonored check notice. After the ten business day period has expired, the Lawyers' Fund will forward a copy of the dishonored check notice to the appropriate Attorney Grievance Committee. Dishonored checks have resulted in more than 260 instances of attorney discipline.

Ms. Lachter discussed various ethics and risk management issues relating to escrow accounts. She focused in particular on Rule 1.15 of the New York Rules of Professional Conduct, which governs the handling of escrow accounts. Rule 1.15 requires that attorneys keep their own funds segregated from funds they receive from clients and other third parties. For example, an attorney's personal or operating accounts should be segregated from their escrow accounts. Even unintentional co-mingling of funds constitutes a violation of Rule 1.15 and can subject the attorney to discipline. In addition, "Qualified Funds" that are kept in IOLA accounts should be segregated from other types of client or third party escrow funds. The Rule also mandates that attorneys keep and maintain records relating to their escrow accounts for a period of seven years. The categories of records that an attorney is required to maintain are listed in Rule 1.15. A lawyer may satisfy this requirement by maintaining either paper or electronic versions of those records. It is not sufficient to simply record transactions in a checkbook. Attorneys should also create records by keeping a contemporaneous client ledger. Attorneys should make accurate entries of all transactions in the ledger, and such entries must be made at the time of the relevant transaction. Ms. Lachter wrapped up the program by engaging the audience in a series of hypotheticals.

NYWBA thanks the distinguished panelists as well as Frankfurt Kurnit Klein & Selz, P.C. for hosting and providing refreshments.

Kristy M. Wagner is a Member of the NYWBA Professional Ethics & Discipline Committee. She is Counsel at Akin, Gump, Strauss, Hauer & Feld LLP, where her focus is on energy, project finance and entertainment finance transactions.

NYWBA Newsletters Are Available Online

The current issue of the NYWBA Newsletter, along with past editions (back to 2004), is available online at www.nywba.org/members.

As part of our "green" initiative, half of our Newsletters now appear only in an electronic format. The "eNews" editions have the same layout and all of the great articles, photos and announcements as the print editions. You can easily read the eNewsletter on your computer or print it out.

Note: You must have the current user name and password to access the "Members Only" areas of the NYWBA website where the electronic editions of the Newsletter can be found. If you are not yet a member for **2013-2014**, please join or renew using our secure online membership form at www.nywba.org/membership. Contact Executive Director Karen Lu (ED@nywba.org) to inquire about your membership status.

Annual Membership Reception

by *Michael Applebaum*

NYWBA's Annual Membership Reception was held on September 23, 2013 at Skadden, Arps, Slate, Meagher and Flom, LLP, at 4 Times Square. The Reception was an excellent affair, attended by more than 135 current and prospective members, many of whom are newly admitted attorneys and law students. It was a great networking event, highlighted by fine refreshments and warm speeches.

Our President, Hon. Jacqueline Silbermann, and Membership Co-Chair, Michael Appelbaum, spoke about the benefits of membership in NYWBA, including: unique and free CLE programs, active committees, fun social events, and plentiful networking opportunities.

Andrea Vacca, chair of NYWBA's award-winning Mentoring Circle Committee, also spoke briefly about the organization's mentoring

circles, which provide practitioners the opportunity to get to know, and seek advice from, numerous attorneys at varying stages in their careers. It was a pleasure to see our longtime members, many of whom are well-seasoned attorneys, interacting with more novice practitioners and law students. In all, the Reception was a lively, successful event, which attracted many new members.

Special thanks to Membership Reception Chair Jennifer Brown, Executive Director Karen Lu, Co-Chairs of the Program and Events Committee, Diana Browne and Kay Marmorek, and other members who assisted with this event.

Michael W. Appelbaum is Co-Chair of the NYWBA Membership Committee and a principal of Grant & Appelbaum, a matrimonial and family law practice in Manhattan.



President Hon. Jacqueline W Silbermann speaking to members and prospective members.



Membership Co-Chair & Board member Michael W. Appelbaum



Mentoring Co-Chair Andrea Vacca



Membership Reception Co-Chair & Vice President Jennifer P. Brown, with Committee Chair Francesca Sabbatino and member Suzanne Adam



Annual Membership Reception Photos (cont'd)



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Matrimonial and Family Law Committee Presents A Comprehensive CLE Regarding Tax Returns

By Carolyn Walsh Parry

One of the most important aspects of a divorce settlement, especially one involving children, is quantifying a fair calculation for spousal maintenance and child support. While income, expenses, and asset assessment may seem like a straightforward process, for the most part, practitioners should take extra care to understand the many ways financial facts can resist transparency. This was the subject of the NYWBA Matrimonial and Family Law Committee's October 2, 2013 CLE program entitled **"Basic Issues Relating to the Review of Tax Returns, Preparation of Lifestyle Analyses, and Cash Flow Scenarios for Maintenance and Child Support Purposes."**

The educational CLE included a distinguished panel of speakers including **Hon. Ellen Gesmer**, Justice of the New York County Supreme Court; **Joan A. Lipton**, CPA/ABV, CFF, PhD; **Jean J. Han**, CPA/ABV, CFF, J.D. from ParenteBeard; and **Heidi Tallentire, Esq.** an associate with Blank Rome.

Ms. Han walked the attendees through an individual federal income tax return to reveal areas of particular concern to matrimonial and family law practitioners. Ms. Han discussed the importance of identifying

apparent and less apparent notations about sources of income.

In the "plain to see" category, Ms. Han reminded attendees to look at the declarant's tax exempt income, which is reported on Form 1040 but not included in Adjusted Gross Income. Ms. Han also drew attention to the tax refund— an often-missed marital asset. In terms of more nuanced entries, Ms. Han discussed "Net Operating Losses," which can be used to hide personal expenses under the guise of business expenses. Ms. Han took participants through the various Schedules of a tax return and advised on a number of other key documents practitioners should demand throughout the discovery process.

Ms. Lipton, with input from the rest of the panel, discussed the importance of the "Lifestyle Analysis" and demonstrated one such calculation using a hypothetical based upon a joint income tax return. Discussion addressed what type of discovery is needed to make a proper lifestyle analysis, when to actually do the calculation, how to reconcile transactions, and how to treat recurring (versus non-recurring) expenditures in

the analysis. Ms. Lipton advised attendees to look for gaps in personal expenses (e.g., car payments) that might indicate income from an unknown source.

The panel also discussed how to use a tax return to perform a comprehensive analysis on maintenance, child support, and cash flow. Speakers emphasized the need to look at a spouse's employment records to see if there is "voluntary deferred compensation" or "voluntarily reduced employment." In addition, they focused on loans due to a spouse but not paid, which constitute assets, as well as loan forgiveness, which constitutes as income.

The presentation was both thorough and enlightening for family and matrimonial law attorneys as it highlighted several aspects of tax law and practice that should be incorporated into every practitioner's due diligence.

The Committee would like to thank Blank Rome LLP for hosting this event.

Carolyn Walsh Parry is an associate with Grant + Appelbaum, where she practices family and matrimonial law. She is a member of the NYWBA Matrimonial & Family Law Committee.

New York Women's Bar Association is proud to co-sponsor a New York State Bar Association CLE Program on

"Starting Your Own Practice in New York - Basic Business Skills for Starting and Running a Successful Firm"

In addition to other distinguished speakers, this program will include a networking luncheon and keynote presentation featuring Cliff Ennico and Carol Greenwald, who will discuss ways for solo practitioners to maximize the successful marketing of their firms and services.

Date: Thursday, Nov. 14, 2013
Time: 9:00 A.M. to 5:00 p.m.
Place: The New Yorker Hotel
481 8th Ave. (at 34th St.), NYC

MCLE: 7.5 CLE Credits*
Cost: \$175 - Members** (\$190 after 11/4/13)
\$275 - Non-members (\$290 after 11/4/13)

(This program is presented by NYSBA and does not qualify for NYWBA's free CLE initiative, but NYWBA members can attend at NYSBA member price.)

RSVP: Go to www.nysba.org and click on event announcement for details and to register.

***CLE:** NYSBA is an accredited CLE provider (send any questions or hardship requests directly to NYSBA).

****Membership:** If you are not a current member for 2013-2014, go to our website at www.nywba.org/membership to join or renew.

National Association of Women Lawyers

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9th Annual General Counsel Institute "Resilience: Thriving as In-House Counsel in Changing Legal and Business Landscapes"

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WBASNY & NYWBA

(full sponsorship list in formation)

In today's rapidly evolving business environment, change is a way of life – in your company, your legal department, and your own legal career. At this event, you will be inspired by powerful personal stories of resilience. You will explore current legal issues and develop best practices to anticipate and respond quickly to your in-house clients' needs. Through substantive legal workshops and the open exchange of ideas with senior lawyers facing similar challenges, you will improve your skills to address issues head on, drive positive changes in your legal department, and marshal the strength not just to survive, but to thrive in a world of constant change.

Date: Nov. 7-8, 2013
Place: The Intercontinental, New York Times Square
300 W. 44th St. (corner of 8th Ave.), NYC
CLE: Accreditation of this program is currently pending
Cost: Price varies based on NAWL membership, employment (reduced rate for gov't & non-profit), and the date you purchase tickets – see RSVP for details. *(NYWBA's free CLE initiative does not apply to this program.)*

RSVP: For detailed info about this program (agenda, topics, speakers, etc.) and to register, go to <http://bit.ly/1agDw3c>. Registration is limited to in-house counsel. Scholarships are available.

A Successful Two-Day CLE on How to Try a Custody Case

By Naomi Schanfield

More than 150 participants attended the two-day CLE program, "How to Try a Custody Case," at the Benjamin N. Cardozo School of Law on October 16-17, 2013. The program was presented by The New York College of Matrimonial Trial Attorneys, New York County Lawyers' Association, New York Women's Bar Association - Matrimonial & Family Law Committee, and the Benjamin N. Cardozo School of Law.

At this unique CLE, attorneys learned about the ins-and-outs of trying a custody case, including developing a trial theme, preparing clients for a forensic custody evaluation, examining evidentiary issues relating to custody expert reports and testimony, analyzing the methodology of child custody evaluations, and demonstrating direct and cross examinations of party and expert witnesses.

The faculty of The New York College of Matrimonial Trial Attorneys presented this program: **Hon. Harold Beeler**, Law Office of Harold B. Beeler; **Dror Bikel**, Bikel & Mandarano, LLP; **Briana Denney**, Newman & Denney, P.C.; **Hon. Saralee Evans**, Siegel Teitelbaum & Evans, LLP; **Frederic P. Schneider**, Ballon Stoll Bader & Nadler, P.C.; **Sandra L. Schpoont**, Schpoont & Cavallo, LLP; **Jamie L. Weiss**, Teitler & Teitler, LLP; **Judith E. White**, Garr and White, P.C.; **Elliot J. Wiener**, Phillips Nizer, LLP; and **Andrea Ziegelman**, Moses & Ziegelman, LLP. **Dr. Jonathan Gould**, author of The Art and Science of Child Custody Evaluations, also participated in this incredible program.

Attendees agreed this CLE was well worth their time, Dror Bikel, program director of The New York College of Matrimonial Trial Attorneys, confirmed "the faculty of the College looks forward to presenting additional trial-related programs in the future."

Naomi Schanfield is a member of the NYWBA Matrimonial and Family Law Committee.

Matrimonial & Family Law Committee

"Panel Discussion with Court Attorneys in the Matrimonial Parts"

The Matrimonial & Family Law Committee has arranged for members to meet the Court Attorneys from the Matrimonial Parts in New York County, who will provide valuable guidance concerning the rules, procedures and expectations in their Judges' Parts. (No discussion of pending cases.)

Date: Wednesday, Dec. 4, 2013, 6:00 p.m.
Place: Blank Rome, LLP
405 Lexington Ave. (42nd St.), NYC
Cost: Free for Members*
RSVP: Email MFrsvp@nywba.org

Note: You must be a member to attend and must preregister. No one admitted after 6:30 p.m.

NOTES ON MEMBERS

Congratulations to the following distinguished NYWBA members, who were recognized by the New York Law Journal on October 30, 2013 with Lifetime Achievement Awards: **Sheila N. Birnbaum**, **Hon. Carmen Beauchamp Ciparick**, **Hon. Betty Weinberg Ellerin**, and **Hon. Judith S. Kaye**. These members were among a total of sixteen individuals who were named by the Law Journal in its 125th Anniversary Issue for their leadership "in public interest, academia and the judiciary for their lifelong dedication to promoting justice in New York." (NYLJ, 10/30/13, Special Report, p.1.) The October 30, 2013 edition of the New York Law Journal has essays on each of the award recipients, and we are so proud to call these four our own!

Has something noteworthy happened to you or another member? Send your news to Newsletter@nywba.org.

NYWBA's Cooperation with Other Bar Associations Committee and the Students & New Lawyers Committee are proud to present a Panel Discussion on

"The Importance of Bar Membership for New Lawyers and Lawyers in Transition"

Through a panel discussion, diverse attorneys will expound upon how bar association memberships have enhanced their legal careers and lives. This impressive panel will include **Abayomi O. Ajaiyeoba** (Deputy Managing Attorney and Administrative Law Judge with the Office of Administrative Trials and Hearings; past President of the Nigerian Lawyers Association), **Elba R. Galvan** (President of the Puerto Rican Bar Association), **Judy Kim** (Associate Counsel at the New York Liquidation Bureau; Regional Governor/Board Member of the National Asian Pacific American Bar Association), **Margaret T. Ling** (Senior Counsel to Summit Associates, Asian American Bar Association of New York Member), and **Maria Matos** (Chief Counsel/Executive Secretary for the First Appellate Department's Committee on Character and Fitness, past President of the Puerto Rican Bar Association).

Date: Tuesday, Nov. 12, 2013
Time: 6:30 to 7:30 p.m.
Place: New York Law School, Room W401
185 W. Broadway (at Leonard St.), NYC
Cost: Free for Members*
RSVP: Email CoopBarRSVP@nywba.org

* If you are not a 2013-2014 member, join or renew using our secure membership form at www.nywba.org/Membership. To inquire about your membership status, email Executive Director Karen Lu (ED@nywba.org).



NYWBA Elder Law & Disabilities Committee
is proud to present a CLE Program on
***“Special Education Advocacy and Litigation
– An Overview”***

featuring
Adrienne Akontaky
Partner, Cuddy Law Firm

This exciting program will cater to both new and well-seasoned attorneys practicing in special education law. The itinerary includes a comprehensive review of Individualized Education Programs (IEPs), Free Appropriate Public Education (FAPE), obligations of school districts under Child Find (requiring all school districts to implement methods to identify, locate and evaluate children with disabilities), regulations regarding the time of identification and evaluations, the least restrictive environments, unilateral placements, due process hearings and appeals, and the fee shifting provision in the Individuals with Disabilities Act (IDEA).

- Date:** Thursday, Nov. 14, 2013
- Time:** 6:00 to 8:30 p.m.
- Place:** **TD Bank**
317 Madison Ave. (at 42nd St.), NYC
- CLE:** 2.5 CLE Professional Practice Credits
(accreditation pending)*
- Cost:** **Free** - Members**
\$50 - Non-members***
- RSVP:** Go to www.nywba.org/SpecialEdRSVP
for details and to register.
(Space is limited to RSVP promptly!)
- Info:** Email ElderLawChairs@nywba.org

***CLE:** New York Women's Bar Association is a founding chapter of the Women's Bar Assn of the State of New York, an accredited CLE provider. Approval of CLE credit is in accordance with the requirements of the NYS CLE Board for the above-listed credit hours for established attorneys and as transitional credit hours for newly admitted attorneys.

****Membership:** Members attend CLE programs for free. If you are not a member, go to www.nywba.org/Membership to join or renew using our secure online membership form.

*****FINANCIAL HARDSHIP SCHOLARSHIPS:** Full and partial scholarships based on financial need are available. For info on the guidelines and to apply, contact CLE Chair Amy. B. Goldsmith at CLE@nywba.org or 212-216-1135. All requests are confidential.

Brooklyn Women's Bar Association
cordially invites NYWBA Members to attend its
“BWBA Annual Judiciary Night”

The Brooklyn WBA will honor newly elected and appointed Judges of Kings County at this event.

- Date:** Wednesday, Nov. 20, 2013, 5:30 p.m.
- Place:** **New York Appellate Division, Second Dep't**
45 Monroe Place, Brooklyn, NY
- Cost:** **Free for Members***
- RSVP:** To register, send an email by Nov. 15 to brmatondo@courts.state.ny.us (include your address & contact info)

**NYWBA Issues Ratings of Judicial
Candidates in New York County**

Congratulations to the Judiciary Committee, chaired by **Deborah G. Rosenthal**, **Michael Appelbaum**, and **Amy B. Goldsmith**, on their diligent and important work to review the qualifications of candidates for judicial office in the New York City Civil Court and the New York Supreme Court for New York County in advance of the elections on November 5, 2013. On October 30, 2013, the Board approved and adopted the recommendations of the Judiciary Committee with respect to the ratings of candidates for judicial office, and it approved and adopted the finding of “No Rating” for candidates who declined to appear before the Committee. The final ratings, which will be published in the New York Law Journal, are available on our website (www.nywba.org).

(No Board members who are currently judges, who are employed by any New York State court, or who are candidates for judicial office, participated in any way in the review, deliberations or voting with respect to any candidates for judicial office.)

New York Civil Court Express Lunch Series

The Civil Courts Committee is proud to present this event, where you can learn from fellow practitioners and Civil Court staff.

***“How Does the Housing
Preservation Part Work?”***

featuring

Deborah Rand

Assistant Commissioner for Housing Litigation Unit,
Department of Housing Preservation and Development (HPD)

Lynette Parker

HPD Supervising Attorney Manhattan Litigation Unit

Valentine Moretti

HPD Managing Attorney Manhattan Litigation Unit

Meryl H. Waxman, Esq.

Robin LoGuidice, Esq.

- Date:** Wednesday, Nov. 13, 2013, 1:00-2:00 p.m.
- Place:** **New York Civil Courthouse**, 111 Centre St.,
12th Fl. Boardroom, NYC (*use White St. entrance*)
- Cost:** **Complementary** for Members*
\$5.00 for Non-Members & Guests
(Bring your own “brown bag” lunch)
- RSVP:** CivilCourtsChairs@nywba.org

Due to space limitations, advance registration is required.

WBASNY Update

NYWBA is a founding chapter of the Women's Bar Association of the State of New York (WBASNY), and all NYWBA members are also automatically members of WBASNY. This month we want to provide you with just one example of how WBASNY has mattered to both the communities in which we live and work, and on individual, and very personal, levels.

One of WBASNY's long-standing and most important alliances is with the Judges and Lawyers' Breast Cancer Alert ("JALBCA"). In March of 1992, WBASNY's own Hon. Sondra M. Miller, called upon a small group of judges and lawyers, many of whom were members of WBASNY and/or NYWBA, to address the epidemic of breast cancer in the legal community. The first meeting was held in Judge Miller's home. The group formed an association and came up with the acronym: "JALBCA."

The leaders who established JALBCA decided to use their acumen and positions in the legal community to raise awareness about early detection and treatment. They resolved to raise money to provide critically needed services to their own profession concerning myriad legal, insurance, financial and emotional issues faced as a consequence of a positive diagnosis.

WBASNY, NYWBA and other Women's Bar Chapters have been continuous supporters of, and partners with, JALBCA. Members have served JALBCA in many capacities; including as Presidents of JALBCA.

JALBCA brings education to the places most accessible to judges and lawyers – the courthouses. In conjunction with WBASNY & NYWBA, JALBCA began "Courthouse Alerts" to supply literature and information in courthouses about available resources to address breast health. Although the first Alerts were held in only a few counties in New York City, they have now have expanded both upstate and downstate and are usually held to coordinate with the scheduling of mobile mammography vans (known as "scan vans").

JALBCA also created the SHARE hotline through which referrals will be made to a judge or lawyer who is a breast cancer survivor with whom attorneys who are current patients can talk. The service is confidential – only a first name and phone number are necessary. The hotline number is available at <http://jalbca.org/contact-hotline>. *

In October, JALBCA also presented its latest Symposium on cutting-edge issues on breast cancer treatment and research. October was Breast Cancer Awareness Month, as well as Domestic Violence Awareness Month. The ways in which our members work to aid the victims of both issues are too numerous to recount here. We thank them all. For more information about JALBCA, go to www.jalbca.org.

Solo & Small Firm Practice Committee

"Committee Dinner Meeting"

The Solo & Small Firm Committee is hosting a dinner for members and prospective members. We hope you will join us!

Date: Tuesday, Nov. 19, 2013, 6:30 p.m.
Place: The location will be emailed to attendees
RSVP: Email SSFchairs@nywba.org

NYWBA is proud to support

The New York State Chapter of
The Association of Family and Conciliation Courts
(AFCC) **Annual Conference**

"Resorting to Plan B: An In-Depth Look at Supervised Visitation from a Clinical & Legal Perspective"

A Workshop for Attorneys, Psychologists
and Mental Health Professionals

Presentations and Panel Discussion by:

Hon. Deborah A. Kaplan

Justice, New York County Supreme Court

Hon. Douglas E. Hoffman

Supervising Judge, New York County Family Court

April Kuchuk, Ph.D.

Psychologist

Bettina Thomsen

Assistant Director, Comprehensive Family Services

Rosemary Riviuccio, Esq.

Attorney, Law Office of Rosemary Riviuccio

Philip Katz, Esq.

Attorney, Fink and Katz, PLLC

Installation of Officers During Luncheon by:

Hon. Sherry Klein Heitler

Administrative Judge, Civil Matters, First Judicial District

Date: Friday, Nov. 22, 2013

Time: 8:30 A.M. – Registration

9:00 A.M. to 1:00 p.m. – Program

1:00 p.m. to 2:30 p.m. – Lunch/Annual Mtg

Place: New York City Bar Association

42 W. 44th St. (btw 5th/ 6th Aves.), NYC

CLE: Accreditation Details are Pending*

Cost: \$80 (\$95 after Nov. 7)** (1/2 price for members)

RSVP: Send payment to: Teresa Ombres, Esq. 1010

Northern Blvd. Ste 320, Great Neck, NY 11021

(516-773-3133) (For discount, indicate in RSVP you are a NYWBA member.)

***CLE:** AFCC is an accredited CLE provider. Approval is pending in accordance with the requirements of the NYS CLE Board for established attorneys and as transitional credit for newly admitted attorneys.

** There will be an additional fee of \$15 for the CLE credit. This CLE fee will be waived for AFCC and NYWBA members. If you are not a member, go to www.nywba.org/Membership to join or renew using our secure online membership form.

Family Finances: Q&A with Michael Salmon

by Michael B. Salmon

When family and finances intersect, things can often get complicated. Asking for help and receiving advice before making important decisions can make a big difference in how you feel about your finances. Here are answers to some common family finance questions:

Q: I want to start taking better care of my finances. What kinds of resolutions should I set for myself to begin my money makeover?

A: Looking at the big picture is the best thing you can do to evaluate your money management. You likely have a lot going on financially, so take time to step back and consider what you're really trying to achieve overall. Make a list of all your financial obligations and goals – from daily expenses to long-term plans. Then start prioritizing, being honest with yourself about the “need to haves” like retirement savings and “nice to haves” like tuition paid in full for your college-bound child. Also re-evaluate the products and policies you already have in place and ensure you're making the most of options like your employer's 401(k) match. Lastly, develop a contingency fund. Unexpected events are bound to happen, but you can minimize the risk that an illness or divorce will jeopardize your financial security by having emergency savings in place.

Q: I want to teach my children good money management skills. How old should they be before I start paying them an allowance?

A: You can begin teaching your children about money as soon as they're old enough to put coins in their piggy bank. One approach is to start by giving them small amounts of money in exchange for chores or tasks. Allow them to make their own decisions about what to purchase with their money, and encourage them to save for pricier “wants” by creating a chart in which they can track their progress. If they choose to spend their savings before reaching their goal, explain the trade-offs that come with making that choice. Do think carefully before you pay your children for positive behavior or getting good grades in school. Paying kids for doing what is expected of them can set inappropriate expectations for earning money when they're older.

Q: My 16-year old daughter is a dedicated student and is involved in several extra-curricular activities. She doesn't have much free time, but I think working part-time is important for teens. Should I encourage her to get a job?

A: Working part-time goes a long way in teaching young adults the value of money and helping them get a jump-start on their post-grad resumé. Begin by asking your daughter if she wants a job. You might be surprised by her answer. If she has friends that work or if she really wants the extra spending money, she might voluntarily choose to give up an extracurricular in favor of a job. If you expect her to help fund her college tuition or to pay rent after she graduates from high-school, it's crucial that you explain this to her now so she can make trade-offs in her busy schedule and begin saving money.

Q: My sister has always been financially irresponsible and keeps asking me if I can loan her money. Should I cut her off?

A: If the money you're lending to your sister is jeopardizing your current – or future – financial situation, you need to have a conversation with her right away. It can be emotionally difficult to put yourself first when a family member is in need, but the financial health of you and your family is most important. By prioritizing your own financial goals and stability, you may even have the ability to comfortably help family members in the future. If your sister is really in need of help with necessities or to fund an unexpected short-term expense, consider creating a written document containing how much you've lent to her, and under what terms. Use it to clarify your expectations of when and how you anticipate her paying you back.

Q: I'm considering contributing to a Health Savings Account rather than a just a traditional health insurance plan. What should I think about before making the switch?

A: An HSA is a low premium, high deductible plan that allows you to save money tax-free for your healthcare expenses. An HSA can be a good option for you and your family if you don't visit the doctor often. If you have small children, doctor visits and other healthcare costs can be unpredictable, so be sure to calculate the true amount of what you may spend annually before switching to an HSA. Deductibles on these plans vary so it may take some time to build up enough savings in your account to really feel comfortable with your coverage. Before you sign up, calculate how much you're willing and able to put into your HSA account and stick to a systematic deposit plan.



Michael Salmon is a Senior Financial Advisor with Ameriprise Financial, specializing in Financial Planning, Investment Portfolio Management, Retirement Planning Strategies, Estate Planning Strategies, and Saving for Education. He is an active public speaker and financial columnist. He is licensed and registered to conduct business in NY. Based on licenses and registrations he holds, he may also conduct business in MI, MA, OR, FL, PA, NM, NC, CA, RI, CT, KY, NJ, and LA. You can reach him at 646-964-9470 or michael.b.salmon@ampf.com.

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Students & New Lawyers Committee Meeting

The Students & New Lawyers Committee will present a discussion by antitrust and mergers & acquisitions attorney Martha E. Gifford, Esq. Ms. Gifford is also a past President of NYWBA & WBASNY, and she is certain to provide very helpful advice for those just entering the profession!

Date: Thursday, Nov. 14, 2013, 6:00 p.m.
Place: Blank Rome, 405 Lexington Ave. (42nd St.)
RSVP: Email SNLChairs@nywba.org

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NYWBA Membership Information

We thank our current members for their continued support and involvement, and we look forward to welcoming new and renewing members. Take advantage of our many membership benefits - join committees, network, participate in mentoring circles, attend our signature events, and get CLE credits at our innovative and compelling programs at a significantly reduced cost. It's easy to join or renew - go to www.nywba.org/Membership to access our secure online membership form.

Current members should send updated address and contact information to ED@nywba.org. This will help us keep you informed about our programs, events, and other benefits of membership.

Newsletter and Advertising Information

Submissions must be sent to the Newsletter Committee (Chair Kelly Schneid, Member Pearl Pari, and Board Liaison Elizabeth Bryson) by the 10th of the month for publication in the following month's Newsletter. Please submit articles, announcements, upcoming event programming, photos, committee news, member news, and ads to newsletter@nywba.org. Submissions should be proofed and cite-checked, and NYWBA retains the usual editorial discretion to omit or edit all contributions. Send an email to newsletter@nywba.org if you have questions or are interested in joining the Newsletter Committee.

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