



McCarthy
Fingar LLP



McCarthy
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Our History and Mission for Today

"The key to successful client relationships is the proper balance of trust, communication and knowledge".



Our law firm, McCarthy Fingar LLP, has provided legal services to families and businesses in Westchester and the Metropolitan New York area for over 65 years.

Based in White Plains, our attorneys offer legal advice and legal representation in a wide variety of practice areas throughout the Hudson Valley Region, New York, Connecticut, Florida, and beyond. Our rich practice history is marked by service to the public and to the bar, with an extraordinary tradition in leadership.

Founded by Robert J. McCarthy and Elmer Lee Fingar (both now deceased), McCarthy Fingar LLP has been a leader in the legal and business communities we serve. Our attorneys have come to us from a divergent group of law schools, from other law firms, from corporations, and from the judiciary. Our prominence today builds on our founders' traditional legal practices with this strong diversity of legal talent in a wide array of practice areas.

Continually faced with intense competition, companies and individuals turn to our experienced and creative advocates to protect and enhance their market position; to vindicate them against wrongful accusations, injuries and claims; to enforce their rights against those who would encroach; structure, form and counsel charitable entities; and protect individual and family wealth for future generations, among other legal services. We draw upon our collective expertise across practices to provide our clients with high-quality, cost-effective and strategic advice tailored to their particular needs. Our attorneys demonstrate a special blend of skills and know-how which helps our clients succeed in their business and personal planning, in transactional matters and in litigation.

The firm's culture is one that is committed to diversity, collegiality, teamwork, professional development, community involvement, and pro bono activities. McCarthy Fingar LLP prides itself on its tradition of involvement in the community and in bar associations and related activities. Our lawyers are encouraged to become active in civic and charitable organizations in their own communities as well as in Westchester and in the Hudson Valley Region. McCarthy Fingar LLP attorneys frequently lecture and give seminars on a wide variety of legal topics to professional, trade and community groups, and have appeared as guests on local cable television programs. Scholarly and popular articles on legal topics authored by our lawyers have been published in professional journals, trade publications and business periodicals.

McCarthy Fingar LLP distinguishes itself through personalized service and institutional strength, and we pride ourselves on our ability to offer innovative solutions to the most complex of issues. We invite you to learn more about our firm throughout this brochure, and at our website, www.mccarthyfingar.com.



Practice Areas

Trusts and Estates, Surrogate Court Litigation

McCarthy Fingar LLP maintains a reputation as a leader in the trusts and estates field, representing individuals and families in all aspects of estate, tax, business and financial planning. In estate planning, we make and implement recommendations to our clients to ensure the orderly transfer of a client's assets to succeeding generations with the least overall tax impact. In estate and trust administration, we perform tax and non tax legal services that permits an executor or trustee to make distributions from an estate or trust at the earliest and best time. Our basic estate planning services include preparing wills, revocable trusts, financial powers of attorney, health care powers of attorney and living wills. We coordinate the dispositive terms of these estate planning documents with our clients' asset ownership and beneficiary designations to achieve our clients' goals and objectives.

Our advanced estate planning services include developing and implementing documents and plans that minimize the payment of gift, estate and generation-skipping transfer taxes. Our lawyers have considerable knowledge and experience with the use of qualified personal residence trusts (QPRT), irrevocable life insurance trusts (ILIT), grantor retained annuity trusts (GRAT), family limited partnerships (FLP), family limited liability companies (FLLC) and dynasty trusts. Our lawyers also specialize in succession planning for owners of closely held businesses, including the preparation of shareholder and buy-sell agreements.

Our charitable estate planning involves all types of charitable vehicles and transfers. We regularly advise clients with respect to the creation of and transfer of assets to charitable remainder trusts (CRAT or CRUT), charitable lead trusts (CLAT or CLUT), charitable gift annuities, donor advised funds, supporting organizations and private foundations.

Our lawyers have extensive experience in the representation of fiduciaries (including executors, administrators and trustees) and beneficiaries of estates, trusts and guardianships. Our services include preparing and filing all types of probate documents, including inventories and accountings, preparing and filing federal and state estate tax returns and federal and state income tax returns for estates, trusts and beneficiaries, and making final distributions to beneficiaries.

We represent tax-exempt organizations in all aspects of the "life cycle" of such organizations. We represent such organizations in their creation under state law and in obtaining determinations of tax-exempt status from the Internal Revenue Service. We also represent such organizations in complying with federal, state and local laws in their ongoing operations, including compliance with gift acknowledgment requirements by organizing exempt for tax under Section 501(c)(3), and in addressing legal and tax questions in structuring their fundraising programs.



McCarthy Fingar's LLP attorneys are often called upon to serve as trial counsel in the most complex estates and trusts litigation. However, in the Surrogate's Court, the court and its personnel often encourage clients to settle their disputes without a trial. A settlement before trial is reached only after careful consideration of the important economic and tax consequences of such settlements. Our Surrogate Court Litigation group represents financial institutions, individuals, fiduciaries and beneficiaries in litigation relating to estates, trusts, and fiduciary relationships. Drawing on multiple disciplines, our experienced litigators work together with estate planners, tax attorneys, and other professionals to resolve disputes.

Our lawyers persuasively present our clients' positions on the unique issues raised in will contests, disputes over trust construction, and claims of fiduciary malfeasance. Our practice experience includes:

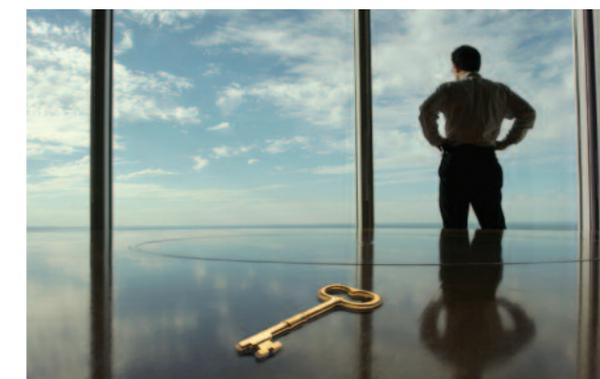
- defense and prosecution of will contest actions, actions to prove or construe wills, and other litigation involving the validity and effect of wills
- actions to determine and enforce rights and obligations under declarations of trust and trust agreements
- litigation of fiduciary duty and other claims against trust or estate fiduciaries, including claims arising from alleged self-dealing, breach of trust, and conflicts of interest

- resolution of disputes involving the identification and valuation of trust or estate assets and the recovery of assets
- representation of clients in actions contesting or defending fiduciary accountings
- resolution of disputes arising from the gifts of assets or other transfers of assets prior to death
- presentation of claims on behalf of creditors of the estate and presentation of objections to creditor claims
- asserting competing claims of beneficiaries to life insurance benefits and other benefits payable on death
- resolution of disputes with the Internal Revenue Service and state tax authorities, with respect to estate, gift, generation-skipping transfer, and income tax liabilities, among other tax issues

Business Litigation

Our Business Litigation group focuses on helping clients succeed and maintain their competitive advantage. We recognize that litigation can be complicated and expensive and can result in unintended consequences for our clients and their businesses. Thus, we begin every engagement with an evaluation of the facts and a discussion with the client of the client's legal rights and options. Sometimes, our team negotiates settlements at the inception of engagement, if such settlements are in our client's best interest. By maintaining a focus on the client's economic interests throughout the

discovery, pretrial and trial phases of litigation, the firm has successfully resolved numerous business disputes, permitting their clients to be ahead of the competition. Our unwavering focus puts the client's best interests first. The most successful outcome is one in which our client's goals and objectives are met. We do not litigate for its own sake, but rather, in a timely manner to achieve what is best for a particular client under particular circumstances.



Our lawyers regularly appear before state and federal courts in New York as well as arbitration and alternate dispute resolution forums. We have represented individuals, corporations, partnerships, joint ventures and other entities in a wide variety of disputes, including, but not limited to, the following: breach of contract, fraud, professional malpractice, business torts, security related matters and arbitrations, shareholder and



partnership rights, business dissolutions, claimed errors and omissions, antitrust and trade practices, intellectual property, executive compensation, employment, construction projects and insurance coverage.

Our lawyers often are engaged for an appeal only. Lower court litigation outcomes may face the ultimate challenge when their cases go to the appellate level, for those who have won their cases to defend



their success, and those who have lost to face the even greater challenge of reversing an unfavorable decision. Successful appellate advocacy requires the highest level of legal experience and expertise. Many attorneys who are fully competent to represent their clients through trial recommend that their clients retain specialized counsel to handle appeals and our lawyers in our Appellate Practice appear before the Appellate Divisions of the New York State Supreme Court, the New York Court of Appeals and before the United States Federal Circuit Courts.

Matrimonial, Mediation and Collaborative Law

People whose family relationships are under stress or failing need lawyers who are not only powerful advocates, but also who will take the time to understand their individual circumstances, and fashion positive solutions to their unique problems. The attorneys in our Matrimonial, Mediation and

Collaborative Law group are some of the best known and respected attorneys in our region. They have both the skills and experience to represent our clients as they deal with the complexity of legal, economic and emotional issues presented in marital and family disputes. We are especially sensitive to striking the correct balance between financial and emotional issues affecting our clients and their families.

In divorce, as in all areas of our law practice, our attorneys listen carefully to clients' concerns and clearly explain the laws, the legal issues, and the options available to them. We will outline the best and worst possible scenarios and then let them make an informed decision about how to proceed. We find clients feel more satisfied with the results of their divorce and better equipped to face the future when they understand and feel part of the divorce process. When clients are going through a divorce, it's important to be represented by a strong and knowledgeable attorney whom can be trusted to represent their best interests and legal rights.

An objective, pragmatic matrimonial law attorney is an invaluable source of knowledge and counsel tailored to specific family circumstances. Our group often advocates the choice of a dispute resolution process, i.e., mediation or collaborative law, as solutions to marital and family disputes. Divorce mediation can be an important healing process, setting the tone for separating parents to collaborate intelligently on the one issue that they agree matters greatly: their children's welfare in a divorced family environment. Litigation and courtroom trials emphasize and magnify conflict. Mediation emphasizes cooperation and mutual benefit. While divorce is by nature a lose-lose proposition, divorce mediation seeks out those win-win windows of opportunity. In mediation, divorcing couples can plan and craft decisions that will keep as many marital monetary assets in the "family" and away from tax authorities (state and federal). When mediation is the dispute resolution method, divorcing individuals or couples can maintain control over their own future and their children's future, rather than giving that power to court proceedings that may not sufficiently weigh the intimate knowledge of a family's lifestyles. Parties to mediation (the divorcing couple) can be better able to craft agreed-upon customized child

custody, visitation and child support plans, which are in all the parties' interest.

Our mediation practice brings distinct advantages to settlement negotiations. People who are invested in the mediation process and have a sense of ownership of the outcome are much more likely to abide by such an agreement than those who have had a result imposed upon them by a family law court. Mediation is often desirable when the parties and their counsel have not successfully settled a matter on their own, but desire to seek out an experienced and neutral lawyer to assist them in their negotiations and in their common objective to settle their differences out of court. When settlement fails, Arbitration is sometimes chosen as an alternative to public and often expensive court proceedings, in which the parties agree to permit a third-party to render a binding and non-appealable decision to resolve the controversy.

Collaborative Law is another choice of the dispute resolution process on which McCarthy Fingar attorneys have focused. Collaborative family law methods take advantage of, and enhance, ongoing ties between divorced mothers, fathers and ex-spouses. Collaborative family law practice at McCarthy Fingar LLP fosters mutual respect and encourages cooperation and ongoing meaningful relationships between parents and children and between divorced parents, long after the divorce is over. When a couple agrees to the collaborative resolution format, each party has his or her own attorney, and makes a formal, written commitment not to go to court, right at the outset. Instead of costly litigation, the parties themselves, with the assistance of their attorneys, meet, set goals, gather information, create solutions and ultimately reach an agreement to resolve their divorce or family law dispute.

Part of the reason for the success of the collaborative format is that, once the participation agreement has been signed by the parties and their attorneys, the attorneys cannot represent their clients if the process fails to reach an agreement and/or someone wants to go to court. For instance, if one of the lawyers in McCarthy Fingar's Collaborative Law group represents a client in a collaborative law

engagement and a settlement is not reached, the Firm's Matrimonial Law group cannot be engaged to represent the client on the continuing dispute.

Because attorneys retained to assist in the collaborative law process cannot represent those clients in a contested matter in court, the attorneys, like the clients, are motivated to "stay the course" and devote as much time as is necessary to the desired out-of-court settlement. As a result, a large proportion of McCarthy Fingar's collaborative efforts to resolve divorce and family law issues are successful.

McCarthy Fingar LLP attorneys have established themselves as leaders in the field of divorce, mediation and collaborative law and are well equipped to serve your needs in these areas.

Real Estate and Commercial Lending

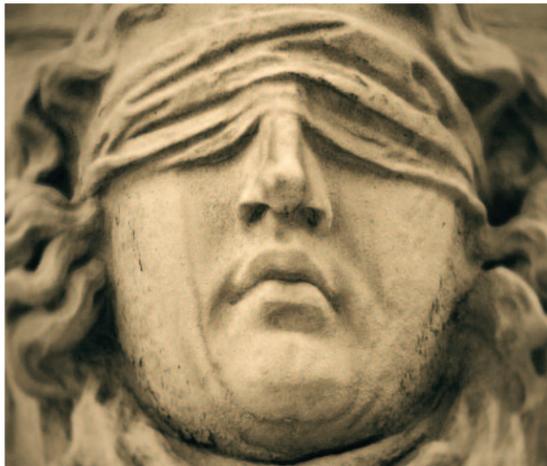
For many decades, the attorneys in McCarthy Fingar's Real Estate and Commercial Lending group have provided high-quality and cost-effective legal services to institutional lenders and other clients throughout our region. We bring our collective legal and business experience to every engagement. Whether a client retains us to close a sophisticated lending transaction or to restructure or collect on a troubled loan, McCarthy Fingar's attorneys will develop and pursue business and legal strategies to ensure success.

Our Real Estate and Commercial Leading group represent clients in all types of real estate transactions and all aspects of real estate development. Our attorneys represent clients when they purchase and sell, lease, encumber and finance all manner of commercial properties and projects. Our lawyers are adept at the use of conveyance and financing techniques to maximize client goals. For example, we frequently create innovative structures and close tax-free exchanges, sale leaseback transactions and other vehicles for maximizing our client's interests.



The firm also represents clients in the construction and development areas, in the planning and approval stages and throughout the process to fruition of a development or project. In addition, for projects already under construction, our lawyers frequently represent and advise our clients in the purchasing and developing of golf courses, resorts, casinos, residential development projects, among others.

We represent banks, insurance companies, and other institutional and private equity source lenders in connection with all types of secured and unsecured corporate financing, including term loans, revolving credit loans and credit lines.



We also represent our institutional clients in connection with structuring and closing of sophisticated real estate financing transactions, including construction, interim and permanent financings of office buildings, shopping centers, apartment buildings, multi-use, single-family, condominium, and cooperative developments. The firm also acts as counsel to lenders in industrial bond financings, industrial development agency letter of credit enhanced and straight lease transactions.

We represent lenders and borrowers in connection with a variety of trade finance lending transactions including pre-export financing, forfeiting transactions, trade finance lines of credit secured by receivables and other hybrid arrangements including trade finance and capital financing structures.

We advise our lending and financing clients in negotiating and documenting loan workouts and restructures in troubled credit situations, including deeds-in-lieu of foreclosure, consensual and non-consensual foreclosures, and structured and restructured repayment plans. Using our Business Litigation group, we advise our lending clients in bankruptcy proceedings and support them in the structuring and implementation of planned and contested bankruptcy reorganizations and/or liquidations, to ensure the greatest recovery.

For those clients considering the purchase of non-performing loans and distressed properties, McCarthy Fingar LLP has the broad interdisciplinary experience in such areas as real estate, foreclosure, tax and bankruptcy, to ensure that the implications of each transaction are fully evaluated. We understand the fine points of participation agreements, intercreditor agreements and cross default/cross collateralization provisions, which are just a few of the legal land mines we thoroughly analyze in each transaction. In addition, with respect to residential projects, these issues can include evaluation of warranty issues, successor developer liability, and the obligations of government regulations, registrations and sales procedures that may attach upon ownership.

Corporate and Tax Practice

McCarthy Fingar LLP attorneys represent a wide variety of both domestic and foreign-based clients in various industries in such matters as new incorporations and new business organizations for startup companies, shareholder agreements, partnership agreements, franchise agreements, intellectual property rights licensing, employment agreements, stock option plans, mergers & acquisitions, marketing and distribution arrangements, pension and retirement plans, and complex contractual matters. Representative client industries include financial services, pharmaceutical, shopping center, retail, home decorative, restaurant, insurance, data collection services, software creation and software licensing, and beverages.

Corporate attorneys provide proactive counsel while acting as strategic partners to clients. Utilizing a solutions-oriented approach geared toward achieving defined goals and objectives, we help our clients successfully execute their business plans.

Our primary areas of focus encompass a comprehensive range of corporate services. These include mergers and acquisitions, business entity selection and structuring, joint ventures and strategic alliances, executive compensation, private equity and venture capital, corporate finance, securities offerings and compliance. We also provide counsel on corporate governance, bankruptcy and corporate restructurings, and cross-border transactions.

Our attorneys represent clients in securities industry arbitration proceedings such as those conducted by the National Association of Securities Dealers, Inc. Representative clients include securities underwriters, securities broker-dealer firms, investment advisors, investment companies, and issuers of securities. Tax assistance to our clients on a full range of transactions and matters, including: mergers and acquisitions; international; corporate finance and financial products; restructurings; Partnerships and limited liability companies; real estate; state and local taxation; investment funds; private foundations and charitable organizations; tax litigation with Federal and State taxing authorities.

Representative matters include such services and transactions as: using state-of-the-art software programs and systems to assist in tax planning and tax compliance for a variety of individuals and entities, we commonly prepare estate tax and fiduciary income tax returns for the estates and trusts it represents; the firm has structured an \$8 million reverse triangular merger as a tax-free reorganization under Sections 368(a)(1)(A) and 368(a)(2)(D) of the US Internal Revenue Code; represented a client in a Section 1031 tax-free like kind real estate exchange structuring; advised on Life-Nonlife tax consolidations for



multinational variable insurance product company clients; and has prepared global tax planning for transnational foreign company and individual investment in the U.S.

Intellectual Property

McCarthy Fingar's Intellectual Property group represents corporate and individual clients in all aspect of intellectual property law, including rights embodied in patents, trademarks, copyrights, trade secrets, domain names, rights of publicity, rights of privacy and moral rights. Our Intellectual Property attorneys bring many years of experience to a broad range of client needs and assist on a wide range of legal and business issues. We counsel clients in securing their intellectual property rights, and in protecting their property rights in litigation when a right is or may be infringed by a third party. To ensure that our clients' inventions and technology receive appropriate protections and meaningful commercial advantages, we offer comprehensive services that encompass the entire patent process.

Our attorneys have written and/or prosecuted patent applications in a wide array of industries and technologies, including electrical, biotechnology, chemistry, mechanical devices, hardware and software, business methods, telecommunications, Internet, medical devices, optics, semiconductors, and other areas. We also provide our clients with tactical and practical advice about the breadth of any claims for which they



might obtain patent protection and counsel on how to best protect their innovations.

A sampling of the work of our attorneys in this area includes:

- supporting inventors and inventive companies in determining the patentability of inventions, and obtaining patent protection in the United States and internationally for their inventions through the preparation, filing, prosecution and maintenance of patent applications and issued patents
- searching, obtaining and monitoring trademark and service marks for companies to protect their important brands
- evaluating validity and infringement issues related to intellectual property assets and rights, including providing opinions in connection with a variety of intellectual property related assets to support corporate activity, lending, due diligence and litigation
- working with our Business Litigation group, litigating intellectual property law matters in the Federal and State courts and in the United States Patent and Trademark Office
- licensing assets and rights related to intellectual property, including those involving patents, trademarks, copyrights, mask works and rights of publicity and privacy and reviewing advertising and other commercial speech for copyright and trademark clearance issues.

Medical and Legal Malpractice, Personal Injury

McCarthy Fingar's approach to Medical Malpractice and Personal Injury lawsuits begins and ends with sensitivity and respect for the plight of severely injured, ill, and often grieving clients. Each potential case is patiently and meticulously investigated and screened for merit through a comprehensive review of records, medical and scientific research, and consultation with leading experts in the fields in question. Cases that are found to have merit are aggressively prosecuted. Each case is prepared for trial, a process that includes exhaustive discovery; preparation of the legal and technical aspects of the case; and numerous meetings with client and family members. Most are not disposed of until jury

selection, and an average of one to three cases each year are tried to verdict. Cases that are successfully resolved often generate very significant recoveries. Our work on such cases is not concluded until individualized plans for investment and protection of the clients' funds are finalized.

Examples of medical malpractice cases successfully handled by the firm include birth injuries; surgical errors; medication errors and misdiagnoses resulting in serious injuries up to and including paralysis and death. Personal Injury cases may arise from a wide variety of acts of negligence. Some of the more common lawsuits arise from car accidents, slip and fall incidents, and dangerous products. The court system and juries have increasingly cooled to personal injury lawsuits in recent years, particularly in so-called conservative jurisdictions such as Westchester County. For this reason, having experienced and skilled representation is more important now than ever.

Legal Malpractice lawsuits have increased as law practice has become more complex. Such cases may arise from a missed statute of limitations, a late filing, failure to sue the proper party, errors in preparing documents, or mishandling client funds, to give just a few examples. McCarthy Fingar's expertise in a wide range of legal specialties is a unique asset, for our lawyers have not only successfully represented clients in cases arising from a wide variety of situations, but have also served as expert witnesses on behalf of both lawyers and clients in legal malpractice litigation. Choosing a law firm, like McCarthy Fingar LLP, with extensive experience in Westchester, can help improve the chances of success.

We work aggressively and creatively to help the victims of negligence or other wrongful behavior obtain the treatment and compensation that they need and deserve. Our medical, legal malpractice and personal injury lawyers have been consistently recognized for their excellence in this field. We have obtained significant medical, legal malpractice and personal injury settlements and verdicts.

In Closing

Thank you for the opportunity to learn about McCarthy Fingar's varied disciplines and we hope you can meet with us in person to discuss your present or future legal service needs. To learn more, please visit our website at: www.mccarthyfingar.com

Attorney Advertising.

This brochure is designed for general information only. The information presented in this brochure should not be construed to be formal legal advice by McCarthy Fingar LLP. Persons using this brochure should seek the counsel of their choice for such advice.

The outcomes of select cases worked on by the firm and its lawyers are described in different portions of this brochure. However, prior results do not guarantee a similar outcome.

All of McCarthy Fingar's lawyers are members of one or more bar associations. We proudly set forth below the Statement of Client's Rights that has been promulgated by the Appellate Divisions of the Supreme Court of the State of New York. We also set forth our firm's Privacy Policy, as required by Gramm-Leach-Bliley Act.

Statement of Clients Rights

1. You are entitled to be treated with courtesy and consideration at all times by your lawyer and the other lawyers and personnel in your lawyer's office.

2. You are entitled to an attorney capable of handling your legal matter competently and diligently, in accordance with the highest standards of the profession. If you are not satisfied with how your matter is being handled, you have the right to withdraw from the attorney-client relationship at any time (court approval may be required in some matters and your attorney may have a claim against you for the value of services rendered to you up to the point of discharge).

3. You are entitled to your lawyer's independent professional judgment and undivided loyalty uncompromised by conflicts of interest.

4. You are entitled to be charged a reasonable fee and to have your lawyer explain at the outset how the fee will be computed and the manner and frequency of billing. You are entitled to request and receive a written itemized bill from your attorney at reasonable intervals. You may refuse to enter into any fee arrangement that you find unsatisfactory. In the event of a fee dispute, you may have the right to seek arbitration; your attorney will provide you with the necessary information regarding arbitration in the event of a fee dispute, or upon your request.

5. You are entitled to have your questions and concerns addressed in a prompt manner and to have your telephone calls returned promptly.

6. You are entitled to be kept informed as to the status of your matter and to request and receive copies of papers. You are entitled to sufficient information to allow you to participate meaningfully in the development of your matter.

7. You are entitled to have your legitimate objectives respected by your attorney; including whether or not to settle your matter (court approval of a settlement is required in some matters).

8. You have the right to privacy in your dealings with your lawyer and to have your secrets and confidences preserved to the extent permitted by law.

9. You are entitled to have your attorney conduct himself or herself ethically in accordance with the Code of Professional Responsibility.

10. You may not be refused representation on the basis of race, creed, color, religion, sex, sexual orientation, age, national origin or disability.

We refer you to the New York State Bar Association and to the New York State Unified Court System as additional resources.

Privacy Policy of McCarthy Fingar LLP

Lawyers, as providers of certain personal services, are now required by the Gramm-Leach-Bliley Act ("the Act") to inform their clients of their policies regarding privacy of client information. Our law firm understands your concerns as a client for privacy and the need to ensure the privacy of all your information. Your privacy is important to us and maintaining your trust and confidence is our highest priority. Lawyers have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by such Act. Therefore, we have always protected your right to privacy. The purpose of this notice is to explain our Privacy Policy with regard to personal information about you that we obtain and how we keep that information secure.

Nonpublic Personal Information We Collect

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization or consent.

WE DO NOT DISCLOSE ANY PERSONAL INFORMATION ABOUT OUR CLIENTS OR FORMER CLIENTS TO ANYONE, EXCEPT AS PERMITTED BY LAW AND ANY APPLICABLE STATE ETHICS RULES.

We do not disclose any nonpublic personal information about current or former clients obtained in the course of representation of those clients, except as expressly or impliedly authorized by those clients to enable us to effectuate the purpose of our representation or as required or permitted by law or applicable provisions of codes of professional responsibility or ethical rules governing our conduct as lawyers.

Confidentiality and Security

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and to comply with professional guidelines or requirements of law. We maintain such records consistent with applicable rules which govern attorneys at law in New York State but do not retain client and billing records indefinitely. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

