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View From The Bar
Fall 2014

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Working TOGETHER
Going the Distance for you

A Message from the Chairman

Reflecting on Mandelbaum Salsburg's upcoming 85th anniversary in 2015, I am reminded of the song "Forever Young," written by Joan Baez and performed both by her and Bob Dylan. Even after 85 years, our firm has managed to stay "forever young" by continually evolving and adapting to changing times and the ever-growing needs of our clients. We are very excited and enthused by the many younger attorneys who have recently joined our firm, bolstering our practices, as well as our established attorneys who have found new and innovative ways to serve our clients. As further evidence of our evolution, in the middle of December we will be leaving the building in West Orange that we have occupied for 30 years and move to new quarters at 3 Becker Farm Road in Roseland. There we will occupy 37,000 square feet, most of it on one floor. The space has not only been built out to our specifications, but it will also contain all-new furnishings, and will feature the newest technological advances.

We look forward to your visiting us in the months ahead at our new home. We assure you that in the coming years we will continue to be as vibrant, passionate and service-oriented as we have been for the last 85 years.

Very truly yours,

Barry R. Mandelbaum

Recapturing Operating Expenses through Property Tax Appeals: White Knight in a Dark Economy

By James L. Esposito

Since 2008, the real estate market has been in a downward slide. Property owners in the Tri-State Area have experienced the steepest reduction in value. The decline in property value has corresponded with an increase in costs for all of us. Commercial property owners are dealing with the difficult task of balancing increasing operating expenses with declining revenues. One of the largest operating expenses that commercial property owners must deal with is the year-over-year increase in real estate taxes, which results from rising tax rates, continually expanding municipal budgets and outdated or excessive property tax assessments. As a result of these three factors, many property owners in New Jersey are paying a disproportionate amount of taxes.

While tax rates and municipal budgets are beyond our control, the State of New Jersey provides taxpayers an effective mechanism to appeal the assessment placed on their property, and, thereby, reduce their respective property tax burden. The potential tax savings from a property tax appeal can be significant and can help struggling property owners remain profitable through a down market. For property owners who are selling or leasing property, a lower tax base would make the property more appealing to purchasers and tenants of triple net properties. This article provides a brief summary of the New Jersey property tax system and outlines the appeal process if you are considering whether to file an appeal.

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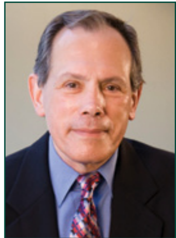
Small & Large Employers Need to Be Wary of New Requirement to Accommodate Pregnant Employees

By Dennis J. Alessi



New Jersey Governor Chris Christie signed a pregnancy discrimination bill on January 21, 2013, which became effective immediately, and amends the Law Against Discrimination (LAD). The LAD is the broad anti-discrimination in employment statute in New Jersey.

Pregnant employees have always been afforded a great many of protections under the LAD's prohibition of discrimination against disabled employees, and its obligation for employers to reasonably accommodate an employee's disability. These protections and obligations apply to a pregnant employee when the pregnancy results in her being unable to work. The LAD's definition of what is a "disability" sets such a very low standard that it encompasses what, by way of common sense, would not be considered truly disabling physical or mental conditions or impairments. Consequently, many pregnant employees, with what would otherwise be considered very minor pregnancy-related medical problem, that would not fall within the commonly accepted definition of a "disability,'' are still protected from discrimination in employment, and are entitled to reasonable accommodations, under the LAD's long-standing protections of disabled employees.

This amendment now broadens even further the protections against adverse employer actions and the right to accommodations for pregnant employees. It specifically adds pregnancy to the list of protected classifications of employees under the LAD (including disability, race, religion, age, gender, etc.). The protections extend to women during and after their pregnancy.

Pregnancy is defined as being in a pregnant state, childbirth, or medical conditions related to pregnancy or childbirth. The amendment prohibits "an employer from treating, for employment purposes, a woman affected by pregnancy in any manner less favorable than the treatment of other persons not affected by pregnancy but similar in their ability or inability to work."

Under the amendment, employers are also required to provide reasonable accommodations "to pregnant women and those who suffer medical conditions related to pregnancy and childbirth, such as bathroom breaks, breaks for increased water intake, periodic rest, assistance with manual labor, job restructuring or modified work schedules, and temporary transfers to less strenuous or hazardous work."

These accommodations are greater than those required under the LAD for disabilities, as the accommodations for pregnant employees are not limited to performance of the employee's essential job functions. Similar to disability accommodations, the new law has an exception if the accommodation would cause an undue hardship on the business. An accommodation can also include permitting the employee to take additional time away from work (beyond the maximum normally permitted under the employer's personnel policies), as necessitated by the pregnancy, and as certified by the employee's physician, taking into account the condition of the employee and the job requirements.

The amendment prohibits "an employer from treating, for employment purposes, a woman affected by pregnancy in any manner less favorable than the treatment of other persons not affected by pregnancy but similar in their ability or inability to work."

This latter accommodation requirement has serious implications for both larger employers (those with over 50 employees) and smaller employers. Previously, smaller employers were not required to provide pregnant employees with the federally mandated 12 weeks of unpaid leave for a pregnancy or adoption under the Family and Medical Leave Act; nor was similar unpaid leave for an ill newborn required under the New Jersey Family Leave Act.

This amendment to the LAD does not change this situation, but it does require that even a small employer must consider a pregnant employee's request for unpaid leave as a reasonable accommodation for her pregnancy. Only if this small employer can establish that it would cause an undue hardship on its business (which is a fairly subjective standard), can the employer decide to deny the unpaid leave.

Moreover, the pregnant employee does not have to establish that she is "disabled" as defined by the LAD, to be entitled to this accommodation. For example, an older woman who is having her first child may be advised by her physician, at the end of her first trimester, that even thought she has no real medical problems resulting from the pregnancy; her chances of carrying the child to term would be greatly improved if she stopped working and stayed home and remained sedentary. In this situation, the small employer would still have to consider giving this employee six months unpaid leave as an accommodation

Continued on next page

for her pregnancy, even though she is not "disabled" under the very low LAD standard for making this determination.

Dealing with the rights of pregnant employees under all the federal and state laws that apply to them, particularly if they are also disabled due to their pregnancy, has always been a potential minefield for the unwary employer.

For employers with over 50 employees that are subject to the federal FMLA and the New Jersey FLA, after the 24 weeks of total unpaid leave is exhausted, these employers will also have to consider whether to grant the pregnant employee's request for additional unpaid leave as an accommodation for her pregnancy. In the above example, if the pregnant employee is absent for the final six months of her pregnancy, and her child is born with a serious health condition, then this employee can use her 12 weeks of FMLA leave for her pregnancy, the remaining three months of her pregnancy as unpaid pregnancy accommodation leave (unless the employer can establish undue hardship), and then be entitled to her 12 weeks of FLA leave to care for her ill newborn, for a total continuous absence of nine months.

In this situation, the employer must return the employee to her prior position, or to a comparable one, unless her position was eliminated, and no other position is available, due to legitimate needs of the business (e.g., a downturn in sales and a reduction in the workforce), which is completely unrelated to the pregnant employee having exercised her rights to all this leave time.

Dealing with the rights of pregnant employees under all the federal and state laws that apply to them, particularly if they are also disabled due to their pregnancy, has always been a potential minefield for the unwary employer. This situation has only worsened considerably with these new amendments to the LAD. It should make all employers be wary of addressing the situation without first consulting experienced employment law counsel.

Dennis Alessi is Chair of the firm's Healthcare practice and Co-Chair of its Labor & Employment Law practice. He can be reached at dalessi@msgld.com. ■

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Recapturing Operating Expenses

Property Tax Primer: The New Jersey Constitution requires that all real property be assessed for taxation: (1) under general laws; (2) by uniform rules; and (3) under the same standard of value. This mandate of uniformity among properties was codified by the Legislature in N.J.S.A. 54:4-23, which requires every assessor to determine the full and fair value of each parcel of real property within their respective municipality as of October 1 of the pretax year. Full and fair value has been defined as market value or the amount that a hypothetical buyer would pay a seller, if they are in equal bargaining positions.

The Tax Appeal Process: N.J.S.A. 54:3-21 allows aggrieved taxpayers to appeal the assessment of their property. The first step in the appeal process is to determine if the property tax assessment is accurate. It is the taxpayer's burden to prove that the property on appeal is over-assessed. The assessment set by the municipality is presumed to be correct and the taxpayer must overcome the presumption by clear and convincing evidence of fair market value.

Fair Market Value can be determined using one or a combination of the following three approaches to value: (i) The Market/Sales Comparison Approach; (ii) The Income Capitalization Approach; or (iii) The Cost Approach. The Market/Sales Comparison Approach is typically used to estimate the value of residential properties, while the Income Capitalization Approach is generally utilized when valuing income-producing properties such as apartment buildings, office complexes and retail properties. Under the Cost Approach, improvements are valued by determining the current cost to construct the building(s), but allowing for the appropriate amount of depreciation based upon the age, condition and obsolescence of the improvement(s). The depreciated improvement value is combined with an estimated value for the land to reach a hypothetical fair market value. The Cost Approach is used to value new construction or special purpose properties, such as petroleum refineries and chemical plants, which are not frequently exchanged in the market. In most instances, when dealing with commercial or industrial properties, an appraiser is necessary.

When an assessment is more than $1 million, the appeal may be filed directly with the Tax Court of New Jersey or the County Tax Board. If the assessed value is below $1 million, the appeal must be filed with the County Tax Board where the property is located. ***In either case, the deadline to file an appeal is April 1st***, except in municipalities where a revaluation occurred; in that case, the filing deadline is May 1st except in Monmouth County, where the deadline is January 15th.

Now, more than ever, it is critical that property owners minimize overhead and reduce operating costs. Filing a tax appeal is the only measure you can take to rectify an excessive or disproportionate property tax assessment. The potential tax savings derived from a tax appeal will directly affect your bottom line.

James L. Esposito is Of Counsel in the Tax Law Group and can be reached at jesposito@msgld.com. ■

Cybersecurity Risks for…Real Estate Professionals? You'd Better Believe It.

By Khizar A. Sheikh

We have all heard about the massive data breaches at Target, Home Depot, and more recently, JP Morgan Chase. As these data breaches have grabbed the biggest headlines, the media has rightfully focused on the staggering effects on consumers and response costs for the companies. Risks associated with data security and data breaches only continue to grow, and impact a variety of industries worldwide. Cyber criminals have become more creative and their attacks increasingly destructive, targeting organizations of all sizes. These attacks can lead to costly lawsuits, and first-party losses and expenses, as well as reputational harm.

Cyber criminals have become more creative and their attacks increasingly destructive, targeting organizations of all sizes. These attacks can lead to costly lawsuits, as and first party losses and expenses, as well as reputational harm.

But Real Estate?

It seems intuitive that the real estate industry should be immune from cyber risks; however, increasing reliance upon technology within the real estate sector and the fact that real estate firms are creating, using, storing and sharing more personal and sensitive information should change that view. Because cyber risks can exist in many forms -- from malicious cyber-attacks, to negligent employees, to unmanaged data sharing with vendors -- real estate professionals must take a serious look at their cyber risk exposures and how they are managed.

For example:

- property managers, brokers/agents, title agents, developers, appraisers, multi-service real estate firms and others may have significant amounts of confidential third-party information, either in the form of personally identifiable information or confidential corporate information;
- rental applications, credit reports, leases and rental agreements contain personal information of applicants and tenants — precisely the type of information targeted by cyber criminals;
- Real estate investment trusts (REITs), a multi-trillion-dollar industry, own, and in most cases, operate income-producing real estate. Some REITs also engage in financing real estate. Depending on the REIT structure (public versus private) and type of investor (individual, corporation, etc.), information is held electronically or in hard copy by these trusts and can include tax records, federal identification numbers, Social Security numbers and other confidential information.

Consider these examples:

- Just two months ago, in September 2014, Essex Property Trust Inc., a Palo Alto, California-based REIT, said that certain of its computer networks containing personal and proprietary information had been breached. Essex has ownership interests in 242 apartment communities, with an additional 11 properties in various stages of development or in the initial leasing phase;
- In June 2014, Fidelity National Financial, Inc., the parent company of the Fidelity National Title Group title companies that provide title insurance and real estate settlement services, informed customers that personal information, including Social Security numbers and driver's license numbers, may have been lost during a cyber incident;
- In May 2014, Pennsylvania Real Estate Investment Trust disclosed that human resources information on employees and their dependents and beneficiaries had been accessed by an unknown third party that gained access to its third-party software system used to manage HR, payroll and benefits;
- In March 2012, the Massachusetts Attorney General fined a property management firm $15,000 after a company laptop containing unencrypted personal information was stolen. In addition to civil penalties, the company was required to ensure that use of portable devices was limited, information stored on them was encrypted, and that they were stored in a secure location. The company was also required to train employees on the policies and procedures for securing and maintaining the security of personal information;

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- "We will keep your information secure." That was the mantra on which Shawn Poole, the CEO of Employ Bridge, based his company's reputation. But in March 2012, Employ Bridge faced liability after thousands of documents containing personal information were found in a recycling dumpster. The ensuing investigation revealed the documents were taken from the company's office without its knowledge or permission after the landlord believed the lease had ended and had sent a cleaning crew to clean out the offices;
- In December 2012, two people were imprisoned for running a massive identity theft ring in San Diego. Much of the personal information is believed to have come from stolen real estate files.

And the Examples Could Continue

The costs associated with a cyber incident can be significant, depending on the type and volume of data lost. According to the Ponemon Institute, a privacy research organization, the *average* expenditure to remediate data breaches for all size companies is more than $8 million. In 2011, data breaches cost U.S. businesses $194 per compromised record.

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Why so expensive? To investigate and remediate a breach, forensic companies must often be hired to identify the source of a data breach. These investigations can be expensive. There may also be significant expenses associated with notifying individuals whose confidential information may have been compromised. Responding to breaches may also negatively impact productivity, drawing on crucial company resources to respond quickly and effectively. Finally, network interruption could lead to loss of income and generate unnecessary additional expenses for real estate firms that rely on their network to conduct business. Combined, these costs can reach hundreds of thousands or even millions of dollars, damaging the balance sheets of larger real estate firms and potentially crippling smaller ones.

A number of federal and state regulators have taken an interest in cyber issues. These include the Federal Trade Commission, the Securities and Exchange Commission, the Consumer Financial Protection Board, the Department of Homeland Security, and state Attorneys General, to name a few. Hitting this point home, last July, U.S. Treasury Secretary Jacob J. Lew issued strongly-worded remarks on the serious nature of cyber-incursions, in particular the frequency, intensity and sophistication of malicious acts perpetrated by state and non-state actors. The Department of Homeland Security has even listed the commercial facilities sector as one of sixteen "critical" infrastructure sectors, which owners and operators must manage in an effort to guard the country against cyber-attacks.

The takeaway: all real estate firms that handle personal or sensitive data should ensure compliance with a myriad of state and federal cybersecurity laws regarding how to collect, and use this information.

As big of a concern, however, is the potential personal and corporate liability to individual officers and directors. In a high-profile case such as Target, several shareholder derivative lawsuits have been filed against the company, the gist of which is that directors breached their fiduciary duties to their shareholders/investors by not doing enough oversight to ensure that controls were in place to guard the company against a data breach. The fallout has been so intense that both the CEO and CIO lost their jobs.

The data "of value" in the Target case is personal consumer information. But the liability risk for officers and directors extends to the protection of any commercially sensitive information, including confidential customer information, customer lists, trade secrets, competitive business information, etc., for which the directors may owe a fiduciary duty to owners, or a contractual duty to clients, to protect and to keep confidential (from both external attacks and internal/employee misappropriation/negligence).

If there is a data breach and material loss of sensitive information, investors may start asking whether officers and directors did enough to protect critical business information (both belonging to the company and the company's clients).

If you are in the real estate sector, we can help you understand the risks and potential solutions to the specific risks to your company posed by the collection, storage, and use of personal and sensitive data. To start, we can help identify the right questions you should be asking internally, and assess the value of having the right processes and policies in place before an incident occurs to minimize the liability that a data breach could create for your company, its officers and its board.

Khizar A. Sheikh is Partner and Chair of the Privacy and Cybersecurity Practice Group and can be reached at ksheikh@msgld.com. ■

New Jersey Supreme Court Mulls Spill Act Statute of Limitations

By Gordon C. Duus

Until recently, the New Jersey Spill Compensation and Control Act ("Spill Act") has been thought to have no statute of limitations. For that reason, it was believed that there was no time limit for when a party paying or facing cleanup costs could sue a company or person who is responsible for the discharge of hazardous substances that required cleanup to get them to help pay for it. All of that may now change because of a case pending before the New Jersey Supreme Court.

Upon its enactment in 1976, the Spill Act was one of the first laws of its type in the nation, providing liability for damages resulting from a discharge of hazardous substances so that the state could get the polluters to pay for the cleanup. The Spill Act has no statute of limitations. But in 2013, the New Jersey Appellate Division affirmed a trial court decision that applied New Jersey's general six year limitation for property damage claims to a Spill Act lawsuit. That Appellate Division decision has been appealed to the Supreme Court.

The Spill Act has no statute of limitations. But in 2013, the New Jersey Appellate Division affirmed a trial court decision that applied New Jersey's general six year limitation for property damage claims to a Spill Act lawsuit. That Appellate Division decision has been appealed to the Supreme Court.

The underlying claim was brought by a company that in 1979 bought a strip mall with a leaking underground storage tank system. They discovered that the tank was leaking in 2003, spent about $1 million on the investigation and remediation of soil and groundwater contamination, and brought the action in 2006. The trial court held that the claim was barred by the six year statute of limitations, concluding that the property owner should have discovered the problem no later than 1999, when an unrelated oil leak was discovered by a neighboring store. When the property owner appealed the trial court's decision, the Appellate Division did not follow two prior Appellate Division decisions from 1994 and 1999 that had often been interpreted to hold that Spill Act claims were not subject to any statute of limitations.

Further, the Appellate Division decided that the discovery rule applied to Spill Act cases, so that the time period for commencing the six year statute of limitations does not begin upon the discharge of hazardous substances in circumstances where the injured party would not reasonably be aware of the underlying factual basis for its claim (e.g., that a discharge of hazardous substances had occurred). Instead, the statute of limitations begins running when the underlying factual basis for a claim is, or through the use of reasonable diligence should have been, discovered by the person bringing the claim. The discovery rule could extend the expiration of the statute of limitations far into the future.

The New Jersey Supreme Court must now decide whether the Appellate Division's decision is correct. If so, those who have been paying or facing cleanup costs may have their claims against those who are responsible for the contamination cut off without any remedy.

It would be prudent for anyone paying or facing cleanup costs to consult an environmental attorney to determine what steps should be taken to preserve those claims.

Gordon Duus, Chairm of the firm's Environmental Law Department, has 30 years of experience with the environmental aspects of real estate and commercial transactions. He can be reached at gduus@msgld.com. ■

MANDELBAUM MS SALSBURG

As of December 15, 2014
Our West Orange Office
Will be Relocated to:

3 Becker Farm Road
Roseland, New Jersey 07068

Our Phone Numbers and Fax Numbers
will Remain the Same.

We Look Forward to Working with
Our Clients at Our Brand New,
State-of-the-Art Facility.

New York's New Estate Tax Law: The Good, The Bad & The Ugly

By Casey Gocel

On March 31, 2014, Governor Cuomo signed legislation that drastically changed the New York State estate tax law. The new legislation appears to be a major victory for wealthy New Yorkers, but beware – it is filled with traps.

Let's start with the good news…over the next five years, the New York estate tax exclusion amount (formerly $1,000,000), will increase incrementally until it matches the Federal estate tax exclusion amount (currently $5,340,000). The new exclusion amounts are as follows:

Date of Death	New York Exclusion Amount
April 1, 2014-March 31, 2015	$2,062,500
April 1, 2015-March 31, 2016	$3,125,000
April 1, 2016-March 31, 2017	$4,187,500
April 1, 2017-March 31, 2019	$5,250,000
After March 31, 2019	Federal Exemption Amount (indexed for inflation)

The top New York estate tax rate remains 16%, but these rates are only effective for one year and are subject to change after March 31, 2015.

There is more good news…New York no longer imposes a generation-skipping transfer tax on outright gifts to persons who are two or more generations below the transferor, or on distributions from certain trusts that are held solely for the benefit of such persons.

There is always a catch, right? Well, when it comes to New York's new estate tax law, the biggest "catch" has been nicknamed the "cliff." If a decedent's taxable estate exceeds the value of the New York exclusion amount by 5% or more, the entire taxable estate is subject to New York estate tax (applied at graduated rates). This is because the exclusion is phased out quickly for estates in excess of the exclusion amount, and is entirely phased out at 105% of the exclusion amount. For example, in 2019, a taxable estate of $5,250,000 will not be subject to New York estate tax; however, a slightly larger estate of $5,512,500 (which is 105% of the 2019 exclusion amount) results in a New York estate tax of $430,000. In effect there is a New York estate tax of $430,050 on the extra $262,500, which translates to a marginal tax rate of 164%!

The new law also includes a three-year "look back" period for gifts. The value of a decedent's New York gross estate is now increased by the total value of all taxable gifts made by the decedent that were made (i) between April 1, 2014 and January 1, 2019; and (ii) within three years prior to death. This new addition substantially eliminates New York estate planning opportunities, such as "deathbed gifts," which continue to be effective for Federal estate tax purposes. In addition, there will be no Federal estate tax deduction for the New York estate tax generated by such gifts, because the gifts are not part of one estate for Federal estate tax purposes.

In addition to the "cliff" and the three-year look back, the new law contains other pitfalls. For one, there is no portability under the New York law. This creates the need for extreme caution when titling assets, drafting trusts and making QTIP elections.

Do you have a trust with a New York beneficiary? New York now imposes an income tax when accumulated trust income is distributed to a New York beneficiary, even where the trust has (i) no New York trustees; (ii) no property located in New York; and (iii) no New York source income. In addition, such trusts must file an informational return in any year that there is a distribution to a New York beneficiary.

Furthermore, New York now imposes income tax on New York grantors of certain out-of-state trusts (commonly known as Incomplete Gift Non-Grantor Trusts or "ING" trusts). Any such trust is now to be treated as a "grantor trust" for purposes of the New York income tax, and the grantor is required to report all of the trust's income on the grantor's individual income tax return.

The bottom line is that New Yorkers must now use extreme caution when creating estate plans and making gifts. Do not be fooled by the increased exclusion amount. If your will was drafted prior to April 2014, it should be reviewed by an estate planning attorney to ensure compliance with the new law.

Casey Gocel concentrates her practice in taxation, estate planning, tax controversy and business transactions. She can be reached at cgocel@msgld.com. ■

Breakfast with Mandelbaum Salsburg

2014 Tax, Trusts and Estates Forum

Join Steven A. Holt, Martin D. Hauptman, Lisa Factor Fox and James L. Esposito For This Very Important Final Breakfast of 2014

Wednesday, December 10, 2014
8:30 - 10:00 a.m.
Mayfair Farms

To register or for more information, contact Stacey Carriker at scarriker@msgld.com.

Mandelbaum Salsburg News

The firm has been awarded the 2014 Primerus Community Service Award. Primerus is an International Society of Top Rated, Independent, Boutique Law Firms and each year at the Primerus Global Conference, Primerus announces the winning firm and finalists that have shown involvement in serving their communities on a higher level. Primerus recognizes member firms for their contributions in their communities. Applications from all the candidates were circulated to all the Primerus member law firms worldwide for a vote. Last year, the firm was one of 5 finalists and this year we were selected from the 5 finalists as winner of the award at the 2014 Global Conference. Everyone at the firm shares in this award. We are very proud to be able to help all of our chosen charities and causes.

The firm will be hosting the next installment of the Breakfast with Mandelbaum Salsburg seminar series on December 10th at Mayfair Farms in West Orange, New Jersey. The topic will be the 2014 Trusts and Estates and Tax Forum, and Partner **Steve A. Holt**, Partner **Martin D. Hauptman**, Counsel **Lisa Factor Fox** and Of Counsel attorney **James Esposito** will be presenting. If you would like more information or would like to RSVP, please contact **Stacey Carriker** at scarriker@msgld.com or call Stacey at 973-736-4600 x 351.

Elizabeth Lai Featherman, Counsel, was invited to present at the University of Toledo College of Law, with the support of the Toledo Bar Association and the Regional Growth Partnership on October 3rd. Liz spoke as part of a panel about Doing Business in China: a Legal and Commercial Review. She spoke specifically on Creative Solutions for Combating Online Counterfeiting.

Elizabeth has been invited to join the Board of Directors of the Asian American Women's Coalition (AAWC). AAWC promotes the advancement of Asian American women through leadership and mutual support.

The Women's Initiative of Mandelbaum Salsburg hosted its Fall event on October 23rd at Il Tulipano in Cedar Grove. Over 100 women gathered to network and socialize, the group's largest turnout yet. At the event, the group accepted donations of supplies that were given to, and gratefully accepted by, the Mt. Pleasant Animal Shelter.

Partner and Chair of the Environmental Law Department **Gordon Duus** was one of the presenters at the Association of Corporate Counsel Annual Meeting in New Orleans, on October 29th. Gordon joined Sherry L. Hesselbein, Esq., Senior Attorney of Marathon Petroleum Company LP, Edmond C. Haase', III, Esq., Partner at Montgomery Barnett LLP, and Thomas Kashickey, Esq., Managing Director, Environmental Specialty Lines, AIG Property Casualty. The panel spoke about Allocating Environmental Risk in Commercial and Real Estate Transactions.

Partners **Steven I. Adler** and **Dennis J. Alessi** were the presenters at the September 30th Breakfast Seminar entitled "How to Manage Your Workforce: Avoiding the Most Common and Costly Mistakes Employers Make." Over 60 clients and business owners attended the breakfast to network and learn.

Partner **Lynne Strober**, along with **Judge Michael K. Diamond (Ret)** and **CPA Gerard Giannetti**, co-authored an article entitled "Settling Matrimonial Cases – Thoughts from an Attorney, an Accountant and a Judge", which appeared in the September 2014 edition of *Matrimonial Strategist*.

Stuart Gold, a partner in the Litigation Department, has written an article on the freeing of slaves by wills in Early Republic New Jersey. The article, entitled "The 'Gift' of Liberty," has just been published in 15 Rutgers Race and the Law Review 1 (2014).

Judge Michael K. Diamond (Ret.) led a program on pre-nuptial agreements at the Barry Croland Family Law Inns of Court on September 16th. Judge Diamond also lectured on the same topic at the Fordham Law School on September 25th.

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