

TRUE COUNSEL®

FALL 2016

LEGAL HIGHLIGHTS

PARTNER BOB LYTLE SECURES \$1.5M SETTLEMENT FROM STATE OF N.J. IN WHISTLEBLOWER CASE

PARTNER SCOTT BORSACK SHEPHERDS \$20M INVESTMENT BY PRIVATE CANADIAN EQUITY FUND

FIRM ADDS ATTORNEYS IN TWO PRACTICE AREAS

Also Inside...

LIONEL FRANK DELIVERS "TRADEMARKS" WEBINAR TO STATEWIDE NJBIA MEMBERS

NURSE – ATTORNEY KEITH HOVEY PRESENTS AT TAANA'S 2016 ANNUAL CONFERENCE IN DALLAS, TEXAS

SZAFERMAN LAKIND MAKES DONATIONS TO TWO AREA ORGANIZATIONS

BE INFORMED: BACK-TO-BACK AIRCRAFT TRANSACTIONS, AN ARTICLE BY BEN BRANCHE

NEW ADMINISTRATION BRINGS NEW TAX PROPOSALS, AN ARTICLE BY SCOTT BORSACK

EVENTS AND ACTIVITIES

SZAFERMAN LAKIND AMONG U.S. NEWS & WORLD REPORT®'S 2017 BEST LAW FIRMS®

U.S. News & World Report has listed Szaferman, Lakind, Blumstein & Blader, P.C. among its 2017 *Best Law Firms*®, marking the fourth consecutive year that Szaferman Lakind has received such recognition.

Szaferman Lakind has been publically-recognized as a Princeton Metropolitan Region Tier-1 law firm every year by U.S. News & World Report since 2014. The firm's 2017 *Best Law Firms* recognition includes the following practice areas:

- Commercial Litigation
- Family Law
- Land Use & Zoning Law
- Personal Injury Litigation – Plaintiffs

Per BestLawFirms.USNews.com/Methodology, "The U.S. News – Best Lawyers "Best Law Firms" rankings are based on a rigorous evaluation process that includes the collection of client and lawyer evaluations, peer review from leading attorneys in their field, and review of additional information provided by law firms as part of the formal submission process." Also cited, "All of the quantitative and qualitative data were combined into an overall "Best Law Firms" score for each firm. This data was then compared to other firms within the same metropolitan area and at the national level. Because firms were often separated by small or insignificant differences in overall score, we use a tiering system rather than ranking law firms sequentially."

Szaferman Lakind Managing Partner, Barry Szaferman, commented, "Szaferman Lakind again being listed among U.S. News & World Report's *Best Law Firms* serves to confirm our ongoing commitment to providing high quality legal services to our clients. On behalf of our attorneys and staff, I thank U.S. News and World Report for this recognition."



Szaferman Lakind attorneys listed among the 2017 Best Lawyers in America®*:



Arnold Lakind, Esq.**
Founding Partner
Commercial Litigation,
Land Use & Zoning



Brian G. Paul, Esq.
Partner
Family Law



Craig J. Hubert, Esq.
Partner
Personal Injury
Litigation - Plaintiff



Barry D. Szaferman, Esq.
Founding Partner
Managing Partner
Family Law



Keith L. Hovey, Esq.
Of Counsel
Commercial Litigation

** Founding Partner Arnold C. Lakind, Esq. was also recognized as 2017 Lawyer of the Year*, Land Use & Zoning, Princeton Metro Region by Best Lawyers® in America.



* SZAFERMAN LAKIND LAWYERS WERE SELECTED TO THE BEST LAWYERS IN AMERICA® LIST. THE BEST LAWYERS LIST IS ISSUED BY WOODWARD/WHITE. SZAFERMAN LAKIND WAS SELECTED TO BEST LAWYERS® BEST LAW FIRMS LIST. THE BEST LAW FIRMS LIST IS ISSUED BY U.S. NEWS & WORLD REPORT. A DESCRIPTION OF THE SELECTION METHODOLOGIES CAN BE FOUND AT BESTLAWYERS.COM/ABOUT/METHODOLOGYBASIC. NO ASPECT OF THIS ADVERTISEMENT HAS BEEN APPROVED BY THE SUPREME COURT OF NEW JERSEY.

PARTNER BOB LYTLE SECURES \$1.5M SETTLEMENT FROM STATE OF NEW JERSEY IN WHISTLEBLOWER CASE



Robert E. Lytle
Partner

In a case steeped in political controversy, former Hunterdon County Assistant Prosecutor Bennett Barlyn, represented by Partner Bob Lytle of Szaferman, Lakind, Blumstein & Blader, has agreed to a \$1.5 million settlement of a whistleblower lawsuit that he brought against the State of New Jersey, former State Attorney General Paula Dow, former Director of the Division of Criminal Justice Stephen Taylor and former Acting Hunterdon County Prosecutor Dermot O'Grady, which

alleged that our client was wrongfully terminated in violation of his civil rights.

Mr. Barlyn served as an assistant prosecutor from 2007 until August of 2010, at which time he was fired in retaliation for complaining about what he alleged to be the corrupt dismissal of three indictments by the State Attorney General's Office. The indictments had originally been brought by the Hunterdon County Prosecutor's Office in 2010 against the then Hunterdon County Sheriff, her Undersheriff and a Sheriff's Investigator, all of whom were active in Republican politics and had significant ties to the Christie Administration. The 43 count indictments included, among other crimes, charges of official misconduct and the creation of false law enforcement identifications. One of the recipients of the false law enforcement identifications was the Chief Executive Officer of a biotechnology company who was a large contributor to the Republican party.

All three indictments were unsealed in May of 2010. At that same time, and on "orders from above", Attorney

General Dow pressured Patrick Barnes into resigning from his position as Hunterdon County Prosecutor, appointed then Deputy Attorney General Dermot O'Grady as Acting Hunterdon County Prosecutor, and ordered that the prosecution of the Sheriffs' indictments be taken over by attorneys and investigators from her office in the Division of Criminal Justice. Three months later, in August of 2010, the Attorney General's Office unilaterally moved to dismiss all of the charges. Mr. Barlyn publicly challenged the factual basis on which the Attorney General's Office sought to have the charges dismissed, specifically complaining that the decision was politically motivated. He was suspended the following day and terminated three weeks later by way of a letter sent to him by Director Taylor, who was acting under the direction of Attorney General Dow. Both Dow and Taylor have since been appointed Superior Court Judges by Governor Chris Christie.

Prior to reaching the settlement, the parties engaged in a protracted legal battle to have the secret grand jury testimony related to the indictments unsealed. Bob Lytle and his client believed that the grand jury record contained highly relevant evidence which would simultaneously demonstrate that all 43 charges were in fact valid and refute the reasons given by the Attorney General for dismissing the indictments, thereby reinforcing Mr. Barlyn's claim that he was wrongfully terminated for blowing the whistle on what he believed to be corrupt conduct by government officials. Ultimately, the court granted Barlyn and Lytle access to the secret grand jury record and the settlement followed.

Under the terms of the settlement, the defendants deny any wrongdoing.



Scott P. Borsack
Partner

PARTNER SCOTT BORSACK SHEPHERDS PRIVATE CANADIAN EQUITY FUND INVESTMENT

Our Business Practice Group, led by Partner Scott Borsack, recently represented a United States holding company controlled by a Canadian private equity fund on a \$20 million credit facility with another Canadian fund. The transaction represented the largest potential investment received by the parent company

since its inception. Our representation included structuring the transaction for tax efficiency as well as drafting and negotiating a securities purchase agreement, promissory

notes, subordination agreement and various corporate governance documents. Implicated in the transaction were United States income tax laws, including FATCA compliance, United States securities laws and the United States - Canada Income Tax Treaty. Observed Managing Partner Barry Szaferman, "this is a prime example of the expertise that our business attorneys provide in complex transactions."

TO LEARN HOW OUR BUSINESS PRACTICE GROUP CAN HELP YOU, CONTACT SCOTT BORSACK AT SBORSACK@SZAFERMAN.COM.



SZAFERMAN LAKIND MAKES DONATIONS TO TWO AREA ORGANIZATIONS



The Rescue Mission of Trenton is the agency in the City of Trenton that serves the truly needy men and women who have no place to turn for shelter, food, and clothing. The Mission provides a safe, clean, warm, refuge for the homeless, the hungry, the transient and the addicted.

Additionally, The Rescue Mission of Trenton provides in Mercer County the only Emergency Shelter licensed by the N.J. Department of Community Affairs (DCA) serving single men and women. The Emergency Shelter is open daily from 4pm - 8am and provides breakfast, dinner, snacks, clothing, winter coats and personal hygiene necessities for those in need.



PHOTO (L to R): Bruce M. Sattin, Esq., Partner, Szaferman Lakind; Daniel S. Sweetser, Esq., Partner, Szaferman Lakind; Mary Gay Abbott-Young, M Ed., LCADC, CEO, Rescue Mission of Trenton; Blerim, Resident, Rescue Mission of Trenton; Francis, Resident, Rescue Mission of Trenton; Barrett Young, COO, Rescue Mission of Trenton.

Szaferman Lakind Partner Dan Sweetser commented, "Szaferman Lakind is proud to provide financial support to the Rescue Mission of Trenton as the winter sets in. The firm decided to forgo holiday gift baskets to clients this year, opting instead to provide funding to local charitable organizations that make a real difference in our communities. The firm is honored to be able to help the Rescue Mission of Trenton continue to provide warm beds, food and clothing to those in need."

Rescue Mission of Trenton CEO Mary Gay Abbott-Young advised, "At the end of the day our clients are human beings who deserve respect. If you have basic necessities in place, then it's easy to cast aspersions about people who are struggling. We're blessed to have loyal community partners in Szaferman Lakind that support our mission and who understand humanity."

TO LEARN MORE, GO TO RESCUEMISSIONOFTRENTON.ORG OR CALL 609.695.1436.



Attitudes In Reverse® (AIR™) was established by the Baker Family of Plainsboro, NJ in 2010, soon after their son/brother Kenny died by suicide following a long battle against severe depression and anxiety. A.I.R.'s mission is to save lives by educating school students about mental health, related

disorders and suicide prevention. Since January 2011, A.I.R. has presented to more than 30,000 students in middle and high schools and colleges in New Jersey, New York, Vermont and Missouri.

Instead of holiday gift baskets for clients and friends of Szaferman Lakind this year, the firm decided to invest in A.I.R.'s Mission and served as the prime sponsor of the first annual Taste of Hope entertainment and fund raiser event in October 2016 at the Princeton Marriott at Forrestal - an event that included area food, dessert and wine establishments' signature dishes, decadent desserts and fine wines.

"We are grateful to the local businesses that are supporting our life's work of educating youth about mental health disorders and asking for help when needed, rather than suffering in silence," said AIR Co-Founder Kurt Baker. "We envision this event to be an inspirational launch for building a belief in the prospect of recovery from mental health disorders - a belief so strong that seeking treatment will be as natural as it is for physical illnesses."



Szaferman Lakind Partner Bob Lytle, Esq., (2nd from right) accepts Taste of Hope's inaugural primary sponsorship recognition from A.I.R., Oct. 2016.

PHOTO (L - R): Tricia Baker, Co-Founder, A.I.R.; Kurtis Baker, Esq., Co-Founder, A.I.R.; Robert E. Lytle, Esq., Partner, Szaferman Lakind; Katelyn Baker, Co-Founder, A.I.R.



PHOTO (R to L): Champion of Hope Honoree, Craig J. Hubert, Esq., Partner, Szaferman Lakind, joins Partner in Hope Honoree, Debra L. Wentz, PhD, CEO, NJAMHAA, Inc.; and Kurtis Baker, Co-Founder of A.I.R., Oct. 2016.

TO LEARN MORE, GO TO ATTITUDESINREVERSE.ORG OR CALL 609.945.3200.

FIRM ADDS ATTORNEYS IN TWO PRACTICE AREAS



Brandon C. Simmons, Esq.
ASSOCIATE

Brandon Simmons has joined Szaferman Lakind's Personal Injury Group, where he handles cases involving motor vehicle accidents, slip and falls, and serious injuries.

Prior to joining the firm, Brandon served as a judicial law clerk for the Honorable Allison E. Accurso in the Superior Court of New Jersey, Appellate Division. During law school, Brandon was an Associate Managing Editor for the Rutgers University Law Review, authored a case comment which was selected for publication and was a member of the Rutgers Domestic Violence Clinic.

Brandon received his Juris Doctor, summa cum laude, from the Rutgers School of Law in Camden, New Jersey. He received his B.A. in Economics from the University of Texas at Austin. He is admitted to practice in New Jersey and Pennsylvania and speaks conversational Spanish.



Jason M. Sokel, Esq.
ASSOCIATE

Jason Sokel has joined the Szaferman Lakind Business Law Group. His legal practice includes a concentration in real estate, estate planning, employment and contracts law.

Prior to joining Szaferman Lakind, Jason served as Law Clerk to the Honorable Douglas H. Hurd P.J. Civil in the Mercer vicinage of the New Jersey Superior Court.

Jason received his undergraduate degree in Economics from New York University and both a Masters of Business Administration and Juris Doctor from American University in Washington, D.C. He is admitted to practice in New Jersey and New York.

LIONEL FRANK DELIVERS "TRADEMARKS" WEBINAR TO STATEWIDE NJBIA MEMBERS



Lionel J. Frank
Partner

Partner Lionel Frank presented a webinar in October to the New Jersey Business and Industry Association (NJBIA) member companies and partners.

"Combat the Copycats: Brand Assets and Trademarks," covered the monetary values attributed to domestic and internationally recognized brands; the registration of trademarks and service marks with the U.S. Patent and Trademark

Office (USPTO); the protections afforded to marks through registration with the USPTO; the differences between trademarks, copyrights and patents, and how these 3 areas of intellectual property should be coordinated to maximize the protection and monetization of products and services; as well as post-registration policing and renewal of registered marks with the USPTO.

As Lionel advised, "It is best to be proactive and secure your marks. Without proper USPTO registration, you are exposing your company name, your company logo and equity of your brand to significant risk."



Lionel J. Frank, Esq., Partner, Szaferman Lakind (L), delivers webinar, "Combat the Copycats: Brand Assets and Trademarks" from NJBIA's Trenton, NJ headquarters

TO PROPERLY PROTECT AND ENHANCE THE VALUE OF YOUR TRADEMARKS, CONTACT SZAFERMAN LAKIND TODAY.

NEW ADMINISTRATION BRINGS NEW TAX PROPOSALS

An Article By: Scott P. Borsack, Partner



Scott P. Borsack
Partner

The election of 2016 was certainly one for the history books. As I write this article the nation is in the midst of the “peaceful transition of power” which follows when the country elects a new president. Whether you were disappointed with or cheered for the results, the fact remains that national policy will move somewhat from the left to the right and with it tax policy will change as well. The

Trump campaign ran on promises of reduced taxes across the board. I thought it would be helpful to summarize those proposals here both to remind our friends and clients what was promised and to help identify opportunities for the near and mid-term.

Reductions were proposed in income, business and estate taxes. As to income taxes, Trump promised three federal brackets, down from seven, with rates of 12%, 25% and 33%. For married filers, the 12% rate would extend to income up to \$75,000, a 25% rate on income for up to \$225,000 and 33% on all other income. At the highest tax rates currently, this represents a reduction of seven percentage points or a savings of nearly 18%. The standard deduction would increase from \$6,300 to \$15,000 for single filers, \$30,000 for married filers and personal exemptions would be eliminated. Itemized deductions, which presently have reductions based upon income levels, would be capped at \$100,000 for single filers and \$200,000 for married filers. The alternative minimum tax, which is computed to limit the benefit of certain tax preference items, would be repealed. The 3.8% tax on net investment income over \$200,000 for single filers and \$250,000 for married filers would be eliminated. A new childcare deduction would be allowed to arrive at adjusted taxable income, but not allowed to married taxpayers with income greater than \$500,000. The Trump plan will also allow for a dependent care savings account allowing for contributions of \$2,000 per year. The funds could be used to care for children as well as elderly parents.

For corporations the income tax rate would be reduced from a maximum of 35% to 15% and the corporate alternative minimum tax would be eliminated. Many deductions by corporations, except for the research and development credit, would be eliminated. Corporations with funds parked outside of the territorial US would be able to bring them back to the US by paying a one-time penalty of 10% within a window of time. Once the window closes, the penalty will be increased. Corporations engaged in manufacturing will be able to choose between a deduction for capital investment or an interest deduction on borrowing. Once the election is made it can only be revoked within 3 years, and thereafter the election would be irrevocable. The credit allowed to businesses for onsite child care would be increased from its present \$150,000 to \$500,000.

President Elect Trump has pledged to eliminate the estate tax, long a target of republican administrations. Presently the maximum rate of tax is 40% and the exemption from the tax is \$5.45 million; it is scheduled to increase in 2017. Before you get too excited, there has been no discussion of the gift tax with which the estate tax is now presently unified. Under present law gifts made during lifetime are taxed at the same rate as transfers on death. The exemption against the tax of \$5.45 million serves as a single benefit so that use of the exemption during lifetime reduces that which is available to shelter an estate from tax on death. What candidate Trump promised was a capital gains style tax on assets passed on death with a value greater than \$10 million. It’s worth noting that fewer than 5,000 estate tax returns were filed in 2015, so the tax touched but a small fraction of the populace. The capital gains tax on estate would be 20%, representing a reduction in rates by one half so repeal is really a misnomer.

It will be interesting to watch these various proposals as they morph in the legislative process. Given that republicans will ultimately control all three branches of government (legislative, executive and judicial) the one thing we can expect is that there will be no shortage of changes to the economic landscape.

IF YOU HAVE PERSONAL OR BUSINESS TAX QUESTIONS, CONTACT SZAFERMAN LAKIND’S TAX GROUP TODAY.

BE INFORMED: BACK-TO-BACK AIRCRAFT TRANSACTIONS

An Article By: Benjamin T. Branche, Partner

A “back-to-back” (B2B) aircraft transaction involves the purchase and sale of an aircraft utilizing an aircraft broker to effectuate the transaction. In a B2B, the architect of the transaction, typically the broker, finds a buyer willing to pay more than a prospective seller’s asking price for a plane. Buyers are willing to pay more than the asking price because they typically need only deal with the aircraft broker who does the work of finding the appropriate seller, validating the premium reflected in the price. The broker typically creates a sole purpose entity (SPE), such as a limited liability company, for each specific transaction, which usually gets dissolved after the transaction is completed. The SPE (owned and controlled by the broker) will then enter into two concurrent contracts, one with the buyer and one with the seller, each in the name of the SPE. Clearly conflicts abound, but it’s not necessarily a bad thing.

While in a B2B, the buyer pays more than fair market value for the aircraft, and the seller receives as the purchase price less than the fair market value of the aircraft, there are good reasons behind making a B2B deal as opposed to a traditional 2 party deal. For example, this type of transaction can result in significant tax benefits for both parties and can be structured to mimic a trade-in, similar to a 1031 exchange. Further, aircraft brokers are familiar with the marketplace and have a built-in network that they can utilize to identify a buyer and seller of an aircraft, which may be difficult for the parties to find on their own.

There are also risks with structuring B2B’s that should be considered before entering such a contract. Since there are two concurrent contracts, each with the SPE and not the other party, there can be issues with

securing deposits, who the depositor is, and potential title issues, which are not present in a more typical transaction. Further, complex rules must be followed to receive the tax benefits of a B2B. These risks can be limited by utilizing a responsible and qualified broker along with a knowledgeable aviation attorney to help navigate these complex transactions. While traditional two party transactions may still work, a B2B can open up more options for both the buyer and seller. As B2B transactions have been gaining more popularity, it would be a disservice, and a potentially costly one, not to consider this type of transaction.

Although not typically used in other purchase and sale transactions, the same principals are applied, and the same conflicts arise. Due to the conflicts that arise, awareness, knowledge, understanding and the right team of professionals are indispensable. With the right team, the risks can be minimized, and greater profits/benefits achieved.



Scott P. Borsack
Partner



Benjamin T. Branche
Partner



Robert L. Lakind
Attorney



Jason M. Sokel
Attorney

**AVIATION QUESTIONS?
CONTACT SZAFERMAN
LAKIND'S AVIATION
LAW GROUP**

EVENTS AND ACTIVITIES



On Sunday, November 6, 2016, Szaferman Lakind employees and families joined forces with families from Creative Marketing Alliance (CMA), NJ State Nurses Association (NJSNA) and First Bank of New Jersey to form a 5k, Fun Run and Walk Team for the 11th annual Central / South Jersey ~ Susan J. Komen 2016 Race for the Cure, held at Six Flags Great Adventure in Jackson, NJ.



On October 18, Partner Benjamin Branche, Esq. welcomes MIDJersey Chamber of Commerce members and distinguished guests to Trenton's Wyndham Garden Hotel for the annual "State of Trenton Address," delivered by Trenton New Jersey Mayor Eric Jackson.



Szaferman Lakind attorneys attend the 1st Annual Taste of Hope at the Marriott Forrestal Village, benefitting Attitudes in Reverse®. (L to R): Brian Heyesey, Esq.; Daniel Sweetser, Esq., Partner; Christopher Kwelty, Esq.; Christopher Myles, Esq.; Robert Lakind, Esq.



Szaferman Lakind Partner Craig Hubert was recognized by the N.J. State Bar Association and the N.J. Commission on Professionalism in the Law as a 2016 Professional Lawyer of the Year at The Imperia, Somerset, N.J. Thursday, November 3, 2016. (L to R): N.J. Supreme Court Associate Justice Barry T. Albin; Szaferman Lakind Partner, Craig J. Hubert, Esq.; Chief Judge Jerome B. Simandle, U.S. District Court for the District of New Jersey.



Szaferman Lakind was proud to support the Princeton Regional Chamber of Commerce's annual Young Professionals Summit with 2016 theme, "Turning Passion into Purpose." PHOTO: PRCC President and CEO Peter Crowley addresses 150+ Young Professionals Summit attendees, November 2016 at The College of New Jersey.



Szaferman Lakind attorneys took the streets and completed the 2016 Princeton Half Marathon this November. (L to R): Thomas Manzo, Esq.; Scott Borsack, Esq., Partner; Dr. Oleg Chebotarev, MD; Craig Hubert, Esq., Partner; Robert Panzer, Esq., Partner.



Szaferman Lakind renewed its annual participation in the Rescue Mission of Trenton Coat and Jacket Drive. PHOTO (L to R): Barry Szaferman, Esq., Managing Partner, Szaferman Lakind; Tom Manzo, Esq., Szaferman Lakind; Diane Pabers, Szaferman Lakind; Rescue Mission of Trenton Team Member; Susan Jabanoski, Szaferman Lakind; Karen Halko, Szaferman Lakind; Anne Marie Dvorak, Szaferman Lakind; Two Rescue Mission of Trenton Team Members; Craig Hubert, Esq., Partner, Szaferman Lakind.

NURSE – ATTORNEY KEITH HOVEY PRESENTS AT TAANA’S 2016 ANNUAL CONFERENCE IN DALLAS, TEXAS



Keith L. Hovey
Of Counsel
Commercial Litigation

Registered Nurse and Attorney, Keith Hovey, conducted a 60-minute presentation titled, “Privilege, Work Product and Confidentiality: A Practitioner’s Guide” for fellow nurse-attorneys at the 2016 Annual Conference of The American Association of Nurse Attorneys (TAANA) in Dallas, Texas. Keith’s presentation explained the differences among the Attorney-Client Privilege, the Work-Product Doctrine, and Confidential Information, as well as the legal, ethical, and professional issues related to disclosure.

Advised Keith, “as technological advances make information sharing easier and more prevalent, licensed health care and legal professionals must remain diligent in safeguarding the sensitive information they obtain and handle in their professional capacities.”



IF YOU BELIEVE AN INDIVIDUAL’S HEALTH OR PATIENT RIGHTS HAVE BEEN COMPROMISED, CONTACT US TODAY.

**SZAFERMAN
LAKIND** **TRUE
COUNSEL**
ATTORNEYS AT LAW

**Szaferman, Lakind,
Blumstein & Blader, P.C.**
101 Grovers Mill Road
Suite 200
Lawrenceville, NJ 08648

609.275.0400
Szaferman.com



**LIKE US
FOLLOW US
JOIN US**

* SOME SZAFERMAN LAKIND ATTORNEYS HAVE BEEN SELECTED TO SUPER LAWYERS™ LIST(S). THE SUPER LAWYERS LISTS ARE ISSUED BY THOMSONREUTERS. A DESCRIPTION OF THE SELECTION METHODOLOGY CAN BE FOUND AT SUPERLAWYERS.COM/ABOUT/SELECTION_PROCESS. SOME SZAFERMAN LAKIND ATTORNEYS HAVE BEEN SELECTED TO BEST LAWYERS™ IN AMERICA LIST(S). THE BEST LAWYERS LIST IS ISSUED BY WOODWARD/WHITE, INC. SZAFERMAN LAKIND HAS BEEN SELECTED TO BEST LAWYERS™ BEST LAW FIRMS LIST. THE BEST LAW FIRMS LIST IS ISSUED BY U.S. NEWS & WORLD REPORT. A DESCRIPTION OF BEST LAWYERS AND BEST LAW FIRMS SELECTION METHODOLOGY CAN BE FOUND AT BESTLAWYERS.COM/ABOUT/METHODOLOGY_BASIC. AV-PREEMINENT™ AND PEER REVIEW RATINGS™ ARE ISSUED BY MARTINDALE-HUBBELL*. A DESCRIPTION OF SELECTION METHODOLOGY CAN BE FOUND AT MARTINDALE.COM/PRODUCTS_AND_SERVICES/PEER_REVIEW_RATINGS.

THE INFORMATION YOU OBTAIN FROM THIS PUBLICATION IS NOT, NOR IS IT INTENDED TO BE, LEGAL ADVICE. CONSULT AN ATTORNEY FOR ADVICE REGARDING YOUR INDIVIDUAL SITUATION. WE INVITE YOU TO CONTACT US; HOWEVER, CONTACTING US DOES NOT CREATE AN ATTORNEY-CLIENT RELATIONSHIP. PLEASE DO NOT SEND ANY CONFIDENTIAL INFORMATION TO US UNTIL SUCH TIME AS AN ATTORNEY-CLIENT RELATIONSHIP HAS BEEN ESTABLISHED.

PER COMMITTEE ON ATTORNEY ADVERTISING ETHICS OPINION 42, THIS ADVERTISING IS NOT APPROVED BY THE NEW JERSEY SUPREME COURT.



szaferman.com

