



The following section features attorneys who have demonstrated leadership qualities and have achieved the AV Preeminent rating by Martindale-Hubbell®.

Martindale-Hubbell®, the company that has long set the standard for lawyer ratings, has supplied ALM with a list of Top Rated Lawyers who have achieved an AV® Preeminent® Peer Review Rating, the highest rating in legal ability and ethical standards. To create this section, Martindale-Hubbell® tapped its comprehensive database of Martindale-Hubbell® Peer Review Ratings™ to identify lawyers who have been rated by their peers to be AV® Preeminent™.

Martindale Hubbell Peer Review Ratings are driven by the confidential opinions of lawyers and members of the judiciary who receive invitations from Martindale-Hubbell®, via an online survey or by mail, to provide reviews of lawyers of whom they have professional knowledge.

A complete directory of all AV® Preeminent™ lawyers can be found online at Lawyers.com® and Martindale.com, in the Martindale-Hubbell® Law Directory in print and CD-ROM formats, and online through the LexisNexis® services and at lexis.com. Attorneys shown do not constitute the full list of “Top Rated Lawyers”



TOP RATED LAWYERS

NEW YORK

GOLDSTEIN, RIKON, RIKON & HOUGHTON, P.C.

Goldstein, Rikon, Rikon & Houghton, P.C. and its predecessors have been at the forefront of protecting property owners’ constitutional rights in eminent domain proceedings since 1923. It is the only law firm in the state of New York that limits its practice to eminent domain law.

“Eminent domain represents a drastic operation of the law,” notes partner Michael Rikon, the New York State-designated attorney for the Owners Counsel of America, a national network of experienced eminent domain lawyers. “You only get one opportunity to litigate these cases; and because of that, they required tremendous vigilance by a knowledgeable, trial-experienced attorney,” he adds.

By limiting their practice to eminent domain law, the attorneys at Goldstein, Rikon, Rikon & Houghton have become authorities in this area of the law, securing significant awards for their clients.

The partners of Goldstein, Rikon, Rikon & Houghton frequently lecture and write articles on eminent domain law. Michael Rikon has authored a column in the New York Law Journal for the past 26 years.



LEFT TO RIGHT: Matthew E Guber, Michael Rikon, Joshua H. Rikon, Jonathan N. Houghton, Ashley B. Levi

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TOP RATED LAWYERS



COHEN RABIN STINE SCHUMANN LLP



Seated (L to R): Gretchen Beall Schumann, Harriet Newman Cohen, Bonnie E. Rabin, Martha Cohen Stine
Standing (L to R): Lindsay Pfeffer, Robert Pagano, Tim James, Paul Kurland, Evridiki Poumpouridis, Amanda Laird Creggan, Laura Tucker Hedge, Kristen Marinaccio

Cohen Rabin Stine Schumann, an 11-attorney family law founded by esteemed family lawyers, Harriet Newman Cohen, Bonnie E. Rabin, Martha Cohen Stine and Gretchen Beall Schumann, offers decades of experience in family law. The firm’s lawyers adhere to the highest professional standards as it negotiates complex financial and custody settlements, and, when settlement is not possible, litigates high (or lower) profile equitable distribution/custody/support disputes and other family law disputes. The firm also handles appeals and federal litigation such as Hague Convention disputes. In 2017, Super Lawyers called Cohen Rabin Stine Schumann LLP one of the “Top 50 Law Firms Professionals Should Know About.” We are proud of our cutting edge, landmark decisions, which have been cited and for which we have been recognized. We are also proud that our partners and associates have been awarded AV® and AV Preeminent® ratings and have been designated Super Lawyers or Rising Stars annually for the last 10 years.



COHEN RABIN STINE SCHUMANN LLP

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NEW YORK

WAGNER BERKOW, LLP



WAGNER BERKOW LLP welcomes Jeffrey R. Rendin, former Chief of Enforcement of the Real Estate Finance Bureau of the New York State Attorney General. Wagner Berkow LLP is dedicated to providing the highest level of legal services to our clients. Founding members Steven Wagner and Bonnie Berkow have been recognized for their real estate legal expertise for more than 30 years. Caring deeply for the success of each of our clients, our entire team is focused on providing outstanding legal services and advice, winning and creative approaches to problems, unfailing ethics and good judgment. We listen well and communicate clearly. We are the advocates and partners our clients want.

Our practice is concentrated in the areas of:

- Real Estate
- Condominiums
- Land Use
- Tenant Buyouts
- Cooperatives
- Complex Commercial Litigation
- Internet Defamation

Our extensive and varied background includes resolution or litigation of disputes for control of partnerships, corporations, limited liability companies, between adjacent landowners, neighboring apartment owners and apartment owners and their boards, zoning, land use and development rights issues, Pullman actions, commercial and residential landlord/tenant matters, regulated housing issues including rent control, rent stabilization, City and State Mitchell-Lamas and Section 213 housing, succession right claims, condominium lien, residential and complex commercial mortgage foreclosures, tenant buy-outs, actions to clear title, plus a wide range of commercial and corporate disputes.

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TOP RATED LAWYERS



Schwartzapfel Lawyers

FIGHTING FOR YOU

Catastrophic Personal Injury & Death - Construction Accidents - Motor Vehicle Accidents - Medical Malpractice

Schwartzapfel Lawyers serves as a powerful advocate for people who have suffered serious injuries or lost loved ones as a result of someone else’s wrongdoing. The firm focuses on construction site injuries and handles its clients’ personal injury, social security disability, and workers’ compensation claims all under one roof. It has developed a premier reputation for obtaining among the highest verdicts and settlements in New York State.

“We invest all of our resources, skill, experience, and commitment into getting our clients the money and benefits they deserve,” says Steven J. Schwartzapfel, who founded his firm in 1981 after defending accident cases and seeing firsthand the tactics and strategies insurance companies engaged in to delay and deny legitimate claims.

In the more than three decades since then, Schwartzapfel’s firm has achieved a 99 percent success rate on all litigated personal injury cases —a testament to the dedication and knowledge the firm’s attorneys bring to the practice.

Schwartzapfel has regularly been listed in Super Lawyers, as well as recognized as a Top 100 Trial Lawyer by both the American Trial Lawyers Association and the National Trial Lawyers Association. Schwartzapfel, Christopher Holbrook, and Michael Reiner are all members of the Multi-Million Dollar Advocates Forum. Above all, though, Schwartzapfel says that the testimonials he receives from satisfied clients are the most meaningful of his recognitions.

While Schwartzapfel lawyers have consistently returned multimillion-dollar settlements and verdicts for their clients, what speaks most to their outstanding service are the abundance of 5-Star Google reviews and client testimonials, which stand as a testament to their dedication to excellence and their commitment to results on behalf of their clients.



“Schwartzapfel Lawyers are an amazing team that helped tremendously during a difficult time. I highly recommend their services.”
— Nikki Muggle

“They are the only law firm I would recommend to my family and friends.”
— Joanne Foster

“Schwartzapfel changed my life. I wouldn’t recommend anyone else.”
— Lawrence Wellbrock

“The settlement you won for me has changed my life. I would recommend you to all my friends and family.”
— Michael Giannino



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TOP RATED LAWYERS

NEW YORK

YONATAN LEVORITZ

Yonatan (Yoni) Levoritz, is widely recognized as a champion for the rights of his clients and has an enviable record of winning challenging and complex cases. Founder of The Levoritz Law Firm, with two locations in New York, Yoni quickly acquired a reputation for success in and out of the courtroom, His law firm has legal experience in the family law, estate planning and matrimonial field. He is a strong father’s rights advocate, having represented husbands and fathers in family law matters since law school, and seeks to protect their rights in a system that often appears to favor mothers in divorce and custody matters.



The Levoritz Law Firm has won numerous awards such as being named Professional of the Year in Matrimonial Law by Strathmore’s Who’s Who, AV rated by Martindale-Hubbell, and being frequently featured in prominent magazines and news outlets. Additionally, he has represented numerous celebrities and individuals of high net worth.

THE LEVORITZ LAW FIRM

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NEW YORK GARDEN CITY

STEVEN R. SCHLESINGER

Jaspan Schlesinger LLP is a premier full-service law firm, with 60 attorneys, and its main office is located in Garden City, Long Island, NY. Founded in 1946, the Firm continues to meet its clients’ needs for timely, sophisticated, and quality legal services in virtually every area of practice and serves clients that operate locally, nationally, and globally.

The Firm’s practice areas include: complex commercial litigation; corporate and commercial transactions; banking and financial services; real estate; education and library matters; labor and employment; municipal matters; tax certiorari and condemnation matters; land use and zoning; trusts and estates; taxation; and creditors’ rights.

Steven R. Schlesinger is the managing partner of Jaspan Schlesinger and heads the Firm’s Litigation and Appellate Practice Groups. He concentrates his practice in the area of complex commercial litigation. Mr. Schlesinger practices extensively in the Commercial Parts of the New York State Courts and in the Federal Courts. He has argued innumerable appeals, including many in the New York Court of Appeals. In addition, he has acted as special counsel to many government agencies and served as a director of two publicly held corporations.

Mr. Schlesinger was appointed by the Appellate Division, Second Department, to the Character and Fitness Committee and served as Chairman of the Professional Ethics Committee for the Nassau County Bar Association. He has served as Law Chair of the Nassau County Democratic Committee. He has acted as counsel on political campaigns and is a contributory author of *Goldfeder’s Modern Election Law, Third Edition*, and a principal author of *Commercial Litigation in New York State Courts, Fourth Edition*.



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VINOO VARGHESE



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The son of a nurse and cab driver, Vinoo Varghese got into a lot of fights growing up in Queens, so he learned martial arts to successfully defend himself and others from bullies. Things haven’t changed much for Varghese as he’s still beating bullies and defending others. As an adult, instead of using his fists, he uses his knowledge, expertise, and connections he has accumulated as a former prosecutor and as a criminal defense attorney to help his clients.

CBS News, Fox News, HLN, and MSNBC all call on Varghese for his legal opinions. The New York Times, The Wall Street Journal, the New York Law Journal, and Law360 have quoted him multiple times.

Martindale-Hubbell has rated Varghese as AV Preeminent for the past two years and Super Lawyers has rated him for the past four years. Earlier in his career, the New York Law Journal recognized him as a Rising Star.

In 2000, Varghese began his career as a prosecutor. In 2006, he founded Varghese & Associates, P.C., a criminal defense and white-collar defense firm dedicated to helping clients resume their lives. Having won numerous trials and appeals, Varghese takes particular pride in the fact that throughout his defense career, he has convinced many prosecutors to end cases against his clients.

Varghese graduated from Brooklyn Law School, New York University, and Chaminade High School.

NEW YORK

CARL M. BORNSTEIN

Carl Bornstein has conducted complex civil and criminal litigation and investigations throughout his career in the private sector and in government service. He has litigated cases involving criminal tax, insurance fraud, copyright violations, and professional disciplinary matters for both physicians and lawyers. He has tried significant criminal cases to verdict.

In his integrity monitoring and compliance practice he was a co-founder and the chief operating officer of a joint venture (Fortress Monitoring Group) that was appointed as the integrity monitor for the nearly eight-year \$3+ billion construction of 1 World Trade Center reporting to the Inspector General of the Port Authority of New York and New Jersey. Earlier, he had been the Inspector General for the NYC School Construction Authority. He was appointed in 2013 by the Mayor of Philadelphia to a Special Independent Advisory Commission (SIAC) to evaluate the city’s Department of Licenses & Inspections after a building wall collapsed during demolition onto an adjoining building, killing six and injuring 13 people.

Most recently, he was a member of the independent monitoring team formed pursuant to GM’s deferred prosecution agreement with the Manhattan U.S.

Attorney’s Office which concerned GM’s ignition switch recall. In other monitoring assignments, he has worked as senior investigative counsel and draftsman of a report to the SEC regarding a major bank’s compliance with the Global Research Settlement Agreement; as co-counsel to the monitor conducting a global review of Hewlett Packard’s investigative practices, in particular reporting to the California Superior court about HP’s compliance with its order; as co-counsel to the monitor in the self-assessment by the NYS Metropolitan Transportation Authority of its compliance and procurement integrity controls; and as a member of a team monitoring the compliance of a major NYC residential real estate company with a discontinuance order of the NYS Attorney General.

His initial public service included 12 years prosecuting major organized crime and public corruption cases as a Special Attorney in the U.S. Attorney’s Offices of the Southern and Eastern Districts of New York and in executive positions as an Assistant District Attorney respectively in The Bronx and Queens District Attorney’s Offices, and as the Executive Special Assistant Attorney General in the NYS Special Prosecutor’s Office for the NYC Criminal Justice System.

He has taught trial advocacy courses for National Institute of Trial Advocacy (NITA), Northeast Region, and for Hofstra University Law School for over 30 years. Since 2005 he has been an Adjunct Assistant Professor at John Jay College for Criminal Justice where he teaches investigative techniques in the MPA Oversight & Inspection (IG) program.



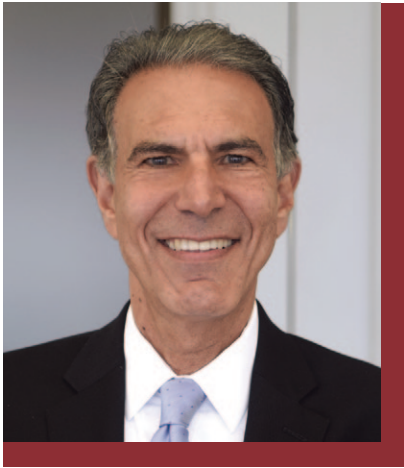
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WHITE-COLLAR CRIMINAL DEFENSE
CRIMINAL DEFENSE



TOP RATED LAWYERS



ELDER LAW, ESTATE PLANNING, MEDICAID PLANNING

Ronald Fatoullah, Esq. has been advising New Yorkers about the legal and financial challenges of aging for more than 30 years. He is nationally recognized for his experience in the fields of Elder Law, Trusts & Estates, Medicaid Planning, and Special Needs. Mr. Fatoullah and his firm are renowned for their cutting-edge knowledge and endless dedication. The firm adheres to the highest form of professional and ethical standards and handles cases involving Medicaid eligibility, estate planning and estate litigation, special needs planning, wills & trusts, probate and guardianships. Ron serves on the Executive Committee of the Elder Law and Special Needs Section of the New York State Bar Association (NYSBA), serves as co-chair of the Board of Directors of the LI Chapter of the Alzheimer’s Association, and he also serves on the Executive Council of AARP in New York. In addition to his law practice, Ronald Fatoullah is a partner with AdvicePeriod, a leading wealth management firm, where he delivers conflict free, sophisticated planning-based advice. Mr. Fatoullah’s distinguished reputation is based on his contributions to the senior citizen community and his ten-year inclusion as a New York “Super Lawyer” and eleven years as a “Best Lawyer.” He is a frequent speaker on estate planning and elder law and has been quoted numerous times in the New York Times, Newsday, The Wall Street Journal and various online publications.

1-877-Elder Law | 1-877-Estates | www.fatoullahlaw.com
Long-Island-Queens – Manhattan-Brooklyn

NEW YORK WHITE PLAINS

JAMES NOLLETTI

With almost four decades of experience as an accomplished negotiator and litigator, James Nolletti has vast expertise in matrimonial and family law cases. Mr. Nolletti founded Nolletti Law Group, PLLC, based in White Plains, New York, to focus exclusively on the unique needs of its divorce and family law clients with a mission to nurture a culture of excellence in the practice of family law. His experienced team of attorneys delivers extraordinary results and legendary client service to high-net-worth individuals. The firm serves clients in White Plains, Westchester County, and neighboring counties including Rockland, Putnam, Dutchess, Nassau, and New York.



Nolletti Law Group offers peace of mind to clients with complex finances. The Nolletti team provides a client-centered, assertive approach which has achieved favorable results. Mr. Nolletti’s expertise in representing successful business owners, executives, and professionals facing divorce is unrivaled. James Nolletti is a Fellow of the American Academy of Matrimonial Lawyers (AAML), the International Academy of Family Lawyers (IAFL) and is board certified by the National Board of Trial Advocacy (NBTA) in Family Law. He has earned the designation “Certified Financial Litigator” from the American Academy of Certified Financial Litigators and is a founding member of their N.Y. Chapter. He has been repeatedly recognized for his expertise by his peers who have nominated him for inclusion in the Best Lawyers in America.



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TOP RATED UPSTATE LITIGATORS

E. Stewart Jones Hacker Murphy, LLP, founded in 1898, is one of Upstate NY’s oldest and most respected law firms focusing on personal injury, medical malpractice, criminal defense, commercial litigation and eminent domain. The firm’s senior partner, E. Stewart Jones, has consistently ranked as the *number one* attorney in the Upstate NY “Super Lawyers” directory. Other recognition includes:
* AV Rating by Martindale-Hubbell
* “Tier One” Ranking by U.S. News & World Report
* American College of Trial Lawyers
* Inner Circle of Advocates
* Multi-million Dollar Advocates Forum

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NEW YORK

ROBERT G. KOEN

“Good at understanding both sides of the equation and picking the right spot to focus on and not give in.” Chambers USA

Robert Koen is a leading lawyer in Mayer Brown’s New York Real Estate practice. He focuses on commercial real estate, with a concentration in real estate acquisitions, finance and complex restructurings for both lender and borrower entities. His extensive experience includes the negotiation, structuring and documentation of acquisitions, dispositions and co-investment transactions; the structuring of real estate joint ventures and partnerships; commercial lending, including conventional loan transactions; construction lending; preferred equity investments mezzanine financings; REIT-related transactions (including formation merger and acquisition transactions); hotel acquisition and development; commercial project development (including land and negotiation of construction and development agreements); and real estate loan and investment workouts, as well as restructurings.



Robert has substantial experience handling securitized capital markets and institutional real estate financings as well as all aspects of international investment in domestic real estate transactions, including significant number of Korean, HK/PRC and Singapore transactions. He is ranked in *Chambers USA 2012* in the New York Real Estate category, is listed as one of the world’s leading lawyers in the *Guide to the World’s Leading Real Estate Lawyers* and is included in the 2010 listing of *Avenue Magazine’s Legal Elite*. He also is editor of the **Real Estate Finance Journal**, a Thompson Reuters publication.

Education: <ul style="list-style-type: none">Georgetown University Law Center, JD	<ul style="list-style-type: none">University of Wisconsin-Madison, BA, with honors	Events <ul style="list-style-type: none">MBAofNY Educational Breakfast: Korean Capital Investment into US Real Estate, 5 April 2018“Manhattan Commercial Market Report – The Real Story Behind the Inflection Point,” YJP’s Real Estate	Deal Makers’ Conference, 1 June 2016 <ul style="list-style-type: none">Understanding Distressed Asset and Real Estate: The New Paradigm, 13 October 2010
Admissions <ul style="list-style-type: none">New York	News & Publications <ul style="list-style-type: none">“Korean Investors Are Hot On US Commercial Real Estate,” <i>GlobeSt.com</i>, 8 March 2018“Conditions in the Institutional Real Estate Market,” <i>Real Estate Finance Journal</i>, 2001		

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NEW YORK BROOKLYN

LAWRENCE F. DIGIOVANNA

REAL ESTATE DEVELOPMENT,
CO-OP & CONDO AND LITIGATION

After 35 years as the principal of his own firm, Lawrence DiGiovanna joined Abrams Fensterman in 2016 as a partner in its Real Estate Practice Group representing condominium developers, cooperative boards and purchasers and sellers of commercial real estate including related litigation. Revered as a leader in his field, he has served as president of the Brooklyn Bar Association and on the executive committee of the State Bar’s Real Property Law Section. He is also former chair of the Appellate Division’s Grievance Committee and current member of its Character & Fitness Committee.



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NEW YORK GARDEN CITY

FLORENCE T. FRAZER

EDUCATION, LABOR & EMPLOYMENT

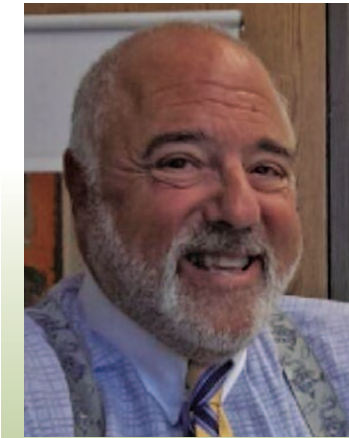
FLORENCE T. FRAZER is a founding partner of Frazer & Feldman, LLP, a firm concentrating on the representation of public school boards of education. With over 25 years’ experience in public sector labor law, including service as Assistant Director of the Governor’s Office of Employee Relations, she has negotiated hundreds of collective bargaining agreements on behalf of management with teachers, administrators, custodians, nurses, food service and transportation workers. Her overarching philosophy of mutual respect between management and labor has enabled her to achieve her clients’ goals without the rancor which can impact subsequent labor-management relations. She also serves as general counsel to boards of education, providing guidance on the Affordable Care Act, and APPR, and student and employee rights.



JACOB S. FELDMAN

EDUCATION, LABOR & EMPLOYMENT

JACOB S. FELDMAN is a founding partner of Frazer & Feldman, LLP, representing public school boards of education as general and labor counsel. His practice concentrates on special education matters. He has successfully represented school districts in impartial hearings and appeals through to the second circuit court of appeals. His approach to advising special education clients is to combine knowledge of the law with common sense to create practical solutions. He is a frequent speaker on special education programs, including “Developing a Bulletproof IEP” and “Section 504 in N.Y.” He is the author of “Read All About It,” a monthly compilation of important special education decisions from around the nation. He also serves as general counsel to School Boards advising them on matters including tenure and seniority, and staff and student discipline.



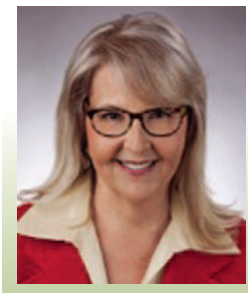
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NEW YORK

LAURA A. BREVETTI

Over the past 25 years, Ms. Brevetti has built a highly respected and successful white-collar criminal defense and business litigation practice. She is a superbly skilled, tenacious, and zealous advocate for her clients, and has been recognized by her peers as one of Manhattan’s Super Lawyers, a preeminent-rated lawyer in her specialties, and one of America’s Top 100 Criminal Defense Attorneys. Ms. Brevetti has experience as a General Counsel and Corporate Secretary of a NYSE-listed company, managing attorneys, supervising litigations and major outside law firms, conducting internal investigations, advising the Board, and responding to government and SRO regulatory inquiries. She now regularly represents individual and corporate clients in investigations and at trial and arbitration; conducts complex internal corporate investigations of allegations of fraud, bribery, and violations of employment and corporate policy; advises companies on matters of governance, compliance, and crisis management; and defends individuals and financial entities facing government and SRO enforcement investigations and actions in securities and other areas.



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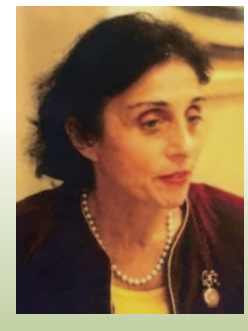
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NEW YORK

BONNIE P. JOSEPHS

GENERAL PRACTICE: COMMERCIAL: PERSONAL: LITIGATION

Pioneer woman lawyer created own practice in 1977, after Smith College, NYU Law School, with honors. Going strong. Trained in commercial law at pre-eminent Cravath Swaine & Moore, one of four women lawyers; moved to general practice and litigation at pre-eminent London, Bittenweiser & Chalif, later Bittenweiser & Josephs; continuing on her own. Concentration: litigation, transactions: family matters, business matters, contracts, trusts and estates, intellectual property (copyright, publishing, music, art, performance), civil rights, real property, employment; trials, arbitrations, appeals, mediation, international issues, state (upstate and downstate), federal, & Supreme Court U.S., and out-of-state matters *pro haec vice*. Pre-eminent and AV recognition by Martindale-Hubbell for three decades. Dedication to client’s interests with “emotional intelligence.” Known for swift action and fearless presentation. Accomplished writer. Multi-lingual. Also: public gardening, active athlete, published poet. Two children, three grand-children. City-dweller.



LAW OFFICE OF BONNIE P. JOSEPHS

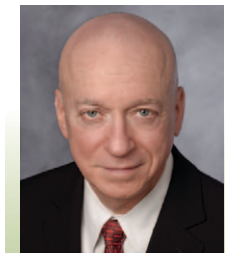
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NEW YORK

STEVEN D. SKOLNIK

ARBITRATION, COMMERCIAL LITIGATION, LITIGATION

Steve Skolnik is a multi-faceted attorney who represents clients in all aspects of commercial litigation, nationally and internationally. His practice embodies the multi-disciplinary approach of the firm, representing entrepreneurial clients in the global marketplace. An in-depth knowledge of the rules of procedure and evidence in state and federal court and arbitral tribunals, and willingness to try a case, are cornerstones of his resolution of business disputes. Steve has litigated intellectual property, LLC and shareholder, business torts, contracts, real estate, pharmaceutical, estates and trusts, libel, lending, insurance, and others. His grounding in corporate law gives him the perspective to approach a case in economic terms. Steve is a graduate of Yale College and Harvard Law School. He has been selected in the 2018 Super Lawyers as well as in the 2018 National Trial Lawyers top 100 Trial Lawyers in New York State.



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NEW YORK GREAT NECK

ESTHER SCHWARTZ ZELMANOVITZ, ESQ.

When seeking estate planning, coping with the loss of a loved one, or dealing with long term care, Esther Schwartz Zelmanovitz and her firm are dedicated to providing compassionate and knowledgeable legal representation in a simple and clear manner. Ms. Zelmanovitz’s team develops personalized solutions for each client’s unique situation in the areas of estate planning, elder law (special needs and Medicaid planning), probate and estate administration. Ms. Zelmanovitz earned her law degree from Fordham University School of Law in 2001 and is currently a member of the New York State Bar Association, National Academy of Elder Law Attorneys, American Bar Association and the Nassau County Bar Association. In addition to receiving the distinguished Martindale-Hubbell AV Preeminent Attorney Award “Peer Rated for Highest Level of Professional Excellence,” Ms. Zelmanovitz was featured in the 2018 Legal Eagle issue of Long Island Pulse magazine celebrating Long Island’s top attorneys. Her highest compliments though, come directly from her clients throughout Long Island and New York City, grateful for her patient understanding and excellent representation.



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TOP RATED LAWYERS

NEW YORK ALBANY

HOWARD M. KOFF

The Koff Law Firm, PLLC was founded by attorney Howard M. Koff, J.D., LL.M. (Tax) after he left the Tax Division of the U.S. Department of Justice. He then decided to dedicate his time guiding clients and their businesses through IRS law in the Albany, NY area. As a former appellate attorney, Koff brings a wealth of knowledge and experience to our practice. Reach out to attorney Koff today to learn more about The Koff Law Firm. We'll do everything we can to help you find the right solution to your tax problem.

Concerning Howard Koff's qualifications, some highlights:

- Former Appellate Attorney, Tax Division, United States Department of Justice (Attorney -General's Honors Program)
- Former Chairman, Public Advisory Council, New York State Ethics Commission
- Marquis, Who's Who in American Law*
- Martindale-Hubbell- AV Preeminent rating (the highest peer rating for Legal Ability and -Ethical Standards)*
- AVVO Rating-10 (the highest attorney rating)
- Former Chief Tax Counsel - Connecticut General Life Insurance Company (now Cigna)
- Author of the book "IRS Problems? The Anatomy of a Non-Filer"

*Prior Results Do Not Guarantee A Similar Outcome.

Our well-qualified attorney can be there for you

Attorney Koff will work hard to help you through your tax legalities. You can view his educational qualifications below:

- B.S. from New York University in accounting and finance
- Recipient of the New York University Founders Day Award, the highest university-wide award for academic excellence
- J.D. from Brooklyn Law School
- Editor-in-Chief of the Brooklyn Law School Law Review
- LL.M. in Taxation from Georgetown University Law Center

Schedule a consultation with attorney Koff in Albany, NY today to get help with your tax issues.



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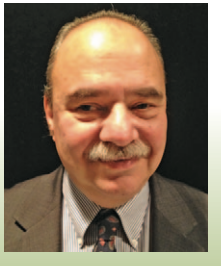


NEW YORK

BARRY S. SCHWARTZ

REAL ESTATE, LANDLORD-TENANT

Barry S. Schwartz is an AV Preeminent® attorney since 1997 and a veteran practitioner specializing in all aspects of landlord-tenant and real estate litigation, including the prosecution and defense of both commercial and residential nonpayment and holdover proceedings, the defense of 7A proceedings, arbitration and administrative proceedings, litigation against state and city agencies including the New York State Division of Housing and Community Renewal and the New York City Department of Housing, Preservation and Development, condominium and cooperative housing litigation, and appeals to all state appellate courts. Mr. Schwartz also specializes in the purchase and sale of apartment buildings, houses, co-ops and condos, has lectured on real estate litigation and landlord tenant trial techniques before the New York County Lawyers Association, and has written extensive continuing legal education material. His biography has appeared in *Who's Who in American Law* since 1990.



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Karen Artz Ash

Designers and fashion businesses seek out Karen Artz Ash, National Co-Chair of Katten's Intellectual Property Department, because of her unique industry expertise. She was recently elected as Chairman of VOLS, a legal services organization serving indigent New Yorkers and is Chair of the national Pro Bono Committee. She is an Adjunct Professor at New York Law School, writes a monthly column on trademarks, has contributed to several books on fashion law and licensing, lectures frequently on fashion law, served as a member of the Federal Mediation Advisory Committee for the Southern District of New York, and is a Court appointed Mediator for the Southern District of New York (in addition to the Advisory Board) and panel member for the Second Circuit Court of Appeals Management Plan program. She was elected as a Fellow of the American Bar Foundation. She was honored in 2018 by New York Law School at its Annual Gala as having an extraordinary influence in the fashion industry and as an outstanding alumna.

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NEW YORK GARDEN CITY

MATIN EMOUNA

For over twenty years as a lawyer, Matin Emouna has repeatedly demonstrated his prowess in the courtroom and his passion for his clients. His zealous representation has led him to be retained on many high profile cases.

Matin Emouna's criminal practice includes the defense of corporations and individuals charged with criminal violations in both Federal and State Courts. His duties include representation at arraignments, trials, bail applications, motion hearings, grand jury hearings, sentencing and trials.

Matin Emouna divides his civil practice into three major areas: transactions, complex civil litigation, and personal injury. His powerful deal making presence, coupled with his trial experience makes him a most formidable adversary.

Matin Emouna is respected and well known by a great cross-section of the Bar and has a reputation of being the consummate deal maker. With his pragmatic approach to all legal representations, he is goal orientated and does not lose his primary focus on providing his client with superior protection while at the same time making the deal. Matin Emouna serves clients that operate locally, nationally and globally. His clients range from start-up companies to multinational companies as well as individuals, and not-for-profit organizations. With years of service, he continues to meet his clients' needs for timely, sophisticated and cost effective legal advice.

Matin Emouna has studied extensively overseas and is fluent in French, Spanish and Farsi.

Matin Emouna has been admitted to practice law in New York, New Jersey, Connecticut, United States District Court for the Eastern District of New York, United States District Court for the Southern District of New York, United States Court of International Trade and United States Court of Appeals for the Armed Forces. His professional memberships include; Nassau County Bar Association, National Association of Criminal Defense Lawyers, American Society of International Law, Association of Trial Lawyers of America, American Association of Justice and Nassau Lawyers Association of Long Island.

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DANIEL A. HOCHHEISER

Mr. Hochheiser, a former Assistant District Attorney, limits his practice to criminal defense, primarily in Westchester and New York City. He regularly defends clients in Federal Cases in the Southern District of New York, and in New York State cases in the Criminal, Supreme and County Courts in Westchester, Bronx, and Manhattan. He has tried cases to verdict in various courts in New York from Dutchess County in Poughkeepsie to Kings County in Brooklyn and many courts in between. Mr. Hochheiser has argued appeals in the Second Circuit Court of Appeals, and in the New York State Appellate Division (First and Second Departments). He handles all types of criminal cases including white collar fraud, homicide, narcotics, and DWI defense. Over more than 20 years, Mr. Hochheiser has succeeded by combining creativity, hard work and persistence to achieve results.



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