



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”



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, securities and insurance fraud, copyright and trademark violations, and has represented physicians and lawyers in professional disciplinary cases among other matters. He has tried numerous criminal jury trials to verdict.

In his compliance and integrity monitoring practice he was a co-founder and the chief operating officer of a joint venture that was appointed as the integrity monitor for the \$3+ billion construction of 1 World Trade Center reporting to the Inspector General of the Port Authority of New York and New Jersey. Earlier government oversight experience included service as the Inspector General for the NYC School Construction Authority. He has also been a member of independent monitoring teams for General Motors relating to its ignition switch recall; for Hewlett Packard relating to its investigative practices reporting as co-counsel to the California Superior Court about HP’s compliance with its order, and as a Senior Project Advisor to the federal monitor for the NYC Housing Authority.

Other monitoring team assignments as co-counsel include reporting to the SEC regarding a major bank’s compliance with the Global Research Settlement Agreement; an internal assessment of the NYS Metropolitan Transportation Authority’s compliance and procurement integrity controls; and the compliance of a major NYC residential real estate company with a discontinuance order of the NYS Attorney General. In 2013 Mr. Bornstein was appointed by the Mayor of Philadelphia to a Special Independent Advisory Commission to evaluate the city’s Department of Licenses & Inspections after a building wall collapsed during demolition onto another building killing six and injuring 13 people.

He has taught trial advocacy for NITA, Northeast Region and for Hofstra Law School for over 35 years. For over ten years he has been an Adjunct Assistant Professor at John Jay College for Criminal Justice where he has taught investigative techniques and ethics as part of the MPA program. 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 a an Assistant District Attorney in Bronx and Queens counties and as the Executive Special Assistant Attorney General in the NYS Special Prosecutor’s Office for the NYC Criminal Justice System.



LAW OFFICE OF
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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 LONG ISLAND, MANHATTAN

RONALD FATOULLAH

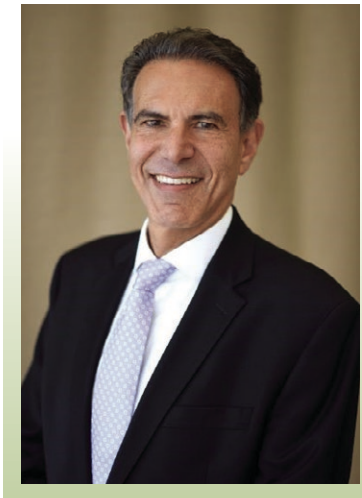
Ronald Fatoullah has always focused on helping others. He has personally handled some of the most complex and high profile estates in New York, and yet, despite all of his achievements and recognition, he remains humble and innately patient. However, when it comes to his clients rights, make no mistake; he is a fierce and effective advocate. Ronald Fatoullah knows what it takes to face the challenges of aging both legally and financially.

Attorney Fatoullah and his firm are renowned for their cutting edge expertise in estate planning and elder law and endless dedication to their clients. The firm adheres to the highest of professional and ethical standards and handles cases involving estate planning, Medicaid eligibility & applications, wills & trusts, special needs planning, probate, guardianships, and probate & guardianship litigation.

Ron’s distinguished reputation is based on his contributions to the senior citizen community and his fourteen year inclusion as one of the New York Metro Area “Best Lawyers” and as a “Super Lawyer”.

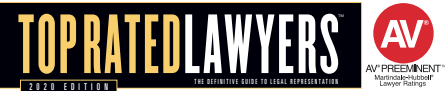
He co-chairs the Financial Planning and Investments Committee of the Elder Law and Special Needs Section of the New York State Bar Association (NYSBA), serves as co-chair of the Board of Directors of the Long Chapter of The Alzheimer’s Association, and he also served on the Executive Council of AARP in New York.

Mr. Fatoullah’s firm is committed to delivering the ultimate client experience by staying true to his values of integrity, honesty and excellence. He is also a frequent speaker on estate planning and elder law and has been quoted in the New York Times, Newsday, The Wall Street Journal, AM New York and the Queens Courier.



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Manhattan, Long Island, Queens, Brooklyn



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

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

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NEW YORK GARDEN CITY

STEVEN R. SCHLESINGER

For 75 years, Jaspan Schlesinger LLP has been one of the New York metropolitan area's leading full-service law firms, providing exceptional legal services in the areas of commercial litigation, banking and financial services, education law, municipal law, real estate, land use and zoning, tax certiorari and condemnation, and estates & trusts. Reacting to the pandemic of 2020, Jaspan Schlesinger maintains a comprehensive COVID-19 Resource Center at its Long Island and Westchester County offices, providing individuals, businesses, local municipalities, schools and libraries with information on pandemic-related topics including financial relief packages and labor law.

Steven R. Schlesinger is the Co-Managing Partner of Jaspan Schlesinger LLP and heads the firm's Litigation Practice Group and Appellate Practice Group. He concentrates his practice on complex commercial litigation, commercial and real estate matters, bankruptcy and New York State election law.

For more than forty years, Mr. Schlesinger has acted as counsel to many of New York's largest residential and commercial real estate developers and corporate entities, and has achieved significant victories on their behalves in both federal and state court. He has served as lead counsel in many federal and state trials, and in numerous appeals before the Appellate Divisions of the New York State Supreme Court and the New York State Court of Appeals. He is admitted to practice in New York, the federal district courts for the Southern and Eastern Districts, the United States Court of Appeals for the Second Circuit and the United States Supreme Court.

Mr. Schlesinger is a principal author of Commercial Litigation in New York State Courts (4th Edition) and a contributing author of Goldfeder on Modern Election Law (3rd Edition). He has represented many elected officials in litigation pertaining to their public office and has acted as counsel on numerous political campaigns.



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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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Top Rated Lawyers



DONDI PARTLOW

“The Schwartzapfel Firm changed my life. They took my case to trial and got results I never would have imagined. They treat you like family and are always there for you. I am so fortunate to have them in my corner. Thank you Steven! Thank you Chris Holbrook - your courtroom work is amazing...If you want the best. Call the Schwartzapfel Firm!”



WAYNE FOLEY, Local One Elevator Constructors:

"The whole office staff was the best since the beginning! Without them I would not have known what to do...They worked hard and diligently and never refused a phone call or the opportunity to explain my case...I would highly recommend this law firm to anyone that may need any kind of legal assistance. Highly professional and a pleasure to deal with!"



MARK SCHULAM, Local One Elevator Constructors:

"I had an on the job injury after being a union tradesman in high rise construction for 28+ years and I can say the Schwartzapfel Firm has the resources and knowledge to get the job done and get the injured compensated to the fullest.The Schwartzapfel team was always available to answer my questions and made sure I knew my future would be taken care of, my bills would be paid, and food would be on the table. Much Thanks."



D. SCHMITT, Local 1298 Laborers:

“Without a doubt, THE best firm and group of attorneys myself and my son, who is their client, ever have had the pleasure of doing business with. Complete expertise from start to finish. The nicest attorneys and staff that treat you like family and are with you every single step of the way. If you are in need of a personal injury attorney, you need to contact this firm.”



Schwartzapfel Lawyers P.C. is a prestigious boutique personal injury and wrongful death firm. The attorneys at Schwartzapfel Lawyers have dedicated their careers to representing those who have been seriously injured, maimed, disabled, or killed as well as their families.

Schwartzapfel Lawyers provides a superior level of client services. Results matter. They are elite. They have won among the highest verdicts and settlements in the state as reported by New York Law Journal.

However, what Schwartzapfel Lawyers is most proud of is not the firm’s many awards and accolades, nor the millions of dollars collected for clients, but rather the many hundreds of five-star Google reviews attesting to how their clients are treated like family and no longer worry about their financial future.

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TOP RATED LAWYERS

NEW YORK BRONXVILLE

MATHEW PAULOSE JR.

Mr. Paulose has more than 20 years of litigation experience. He has handled more than 200 cases in the federal courts of New York and more than 100 cases in New York state courts. He has serviced more than 1000 clients, some who have been with him for more than a decade. He has conducted jury trials in Westchester County, New York County, Kings County, Queens County, and Nassau County. He has tried jury cases in both SDNY and EDNY. The cases have ranged from civil rights to contract rights, from personal injury to labor disputes, from consumer law to employment law. His experiences and travels to such countries as Mexico, Nicaragua, India, Kenya, and Malawi have provided him with a keen insight into people and, in turn, into the jury decision making process. On the plaintiff's side, he has been in the Top Verdicts in New York Verdict Search. On the defendant's side, he once had a jury award only \$1 against his client. He has been quoted in the New York Times, the Wall Street Journal, the Village Voice, and Forbes.com. He has written articles for the New York Law Journal, the New York State Bar, and various New York academic journals. He has won awards for his writings, received written acknowledgement from a federal judge for his trial performance ("outstanding"), and secured a slew of compliments from the people he has helped. He enjoys his work and loves his clients. As one of his clients said best, "Oh I know the value of having the right lawyer . . . it's why I'm calling you in this case."



Mathew Paulose Jr., Esq.,
Member, Paulose & Associates PLLC
Services: Litigation & General Counsel



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Weber Gallagher

We congratulate Scott Bermack on being recognized as a 2020 Top Rated Lawyer

Scott Bermack, a seasoned trial attorney, leads our New York office which continues to grow with two recent partner promotions and many client successes. Scott represents clients in civil claims involving product liability, construction and labor law, premises liability, trucking liability and personal injury and professional negligence.



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WHITE COLLAR
CRIMINAL DEFENSE

Vinoo Varghese is known as a giant slayer because he takes on trials and appeals other lawyers won't and wins. Yet, he prides himself on the fact that he has convinced many prosecutors to end cases against his clients without charges or gaining public attention, thus allowing his clients to resume their lives. Varghese is the authority in white collar and criminal defense.

Recognized as one of the nation's foremost criminal legal experts, Varghese is a regular guest commentator on CBS, FOX, CNN, MSNBC, Court TV, BBC, CTV, i24 Israel, Sky News Arabia, AP TV, and The Today Show Australia. The New York Times, The Wall Street Journal, the New York Law Journal, and Law360 have quoted him multiple times for his vigorous advocacy of clients. Vanity Fair had Varghese fact check Hollywood scenes from The Wolf of Wall Street to Billions. The New York Daily News, New York Post, and New York Law Journal have published his op-eds highlighting prosecutorial abuses in the cases of O.J. Simpson, George Floyd, Rayshard Brooks, and the Central Park "Karen."

Varghese is a member of the Forbes Business Council and the Entrepreneurs Organization and has been included in The National Trial Lawyers Top 100 list for seven consecutive years. He has been named a Super Lawyer for the past six years and Martindale-Hubbell has rated him as AV Preeminent for four straight years. Earlier in his career, the New York Law Journal recognized him as a Rising Star.

Harvard Law School, Cardozo Law School, and the New York City Law Department have tapped Varghese to teach trial advocacy. He graduated from Brooklyn Law School, New York University, and Chaminade High School. In 2000, Varghese began his career as a prosecutor and in 2006, he founded Varghese & Associates, P.C., a white-collar and criminal defense firm dedicated to helping clients across America resume their lives.

NEW YORK WHITE PLAINS

NOLLETTI LAW GROUP



With more than 40 years of experience, James Nolletti leads a dedicated legal team legendary for their success in serving business owners, executives, and other professionals facing divorce. Recognized by his peers for his legal prowess and management skills, James Nolletti has been nominated as one of the Best Lawyers in America®.

The commitment to excellence at Nolletti Law Group, PLLC extends to every member of the staff. A focus on communication, integrity, and accountability enables each attorney to provide exceptional service to high-net-worth clients.

Alexandra Maxwell specializes in financially complex divorce and other challenging family law matters, including custody. With over 10 years of experience, Alexandra was named a Rising Star in the New York Metro Area by Super Lawyers. She is a member of the Connecticut Bar and the Bar of the State of New York.

William Cally has over 24 years of experience dealing with all aspects of litigation. As a highly skilled divorce attorney, William's focus is matrimonial and family law, where he uses his well-honed trial and negotiation skills to help his clients achieve their goals in a fair and equitable manner.

Theresa A. Girolamo, Esq., is Of Counsel to Nolletti Law Group with over 18 years of experience in the practice areas of matrimonial and family law and real estate. A member of the New York State Bar, she served four years as a State Director of the Westchester Women's Bar Association.

From a base in White Plains, New York, Nolletti Law Group serves divorce and family law clients throughout the region including Westchester, Rockland, Putnam, Nassau, Dutchess, and New York. Their lawyers use an assertive, client-centric approach to offer solutions to high-net-worth individuals with complex finances.



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TOP RATED LAWYERS

NEW YORK LEXINGTON

ABRAHAM Y. (AVI) SKOFF
LITIGATION, ARBITRATION

Abraham Y. (Avi) Skoff is Co-Chair of Moses & Singer’s Litigation practice, Chair of the Business Torts/Unfair Competition practice, and Co-Chair of the Labor, Employment & Employee Benefits practice.

Avi focuses his practice on complex civil litigation and has been involved in a number of major, newsworthy cases. He served as Assistant U.S. Attorney and Deputy Chief of the Civil Division, U.S. Attorney’s Office, Eastern District of New York, and has litigated cases throughout the country. He has significant experience in a broad range of practice areas, including business torts, injunctive proceedings, and the litigation of trade secret, non-compete, entertainment, unfair competition, product liability/toxic tort, health care/managed care and insurance matters, as well as health care transactions and Government investigations. Avi is an experienced trial lawyer and has represented parties before the Judicial Panel on Multi- District Litigation and in complex, multiple forum litigation, and has coordinated the defense of nationwide class action claims.

Avi and his team obtained immediate injunctive relief in one of the first cases filed under the U.S. Defense of Trade Secrets Act, 18 U.S.C. § 1836, et seq., and have prosecuted and defended significant trade secret/noncompete/employee mobility matters, and health care related cases, in many jurisdictions, including obtaining significant monetary recovery. Avi is a frequent CLE lecturer. He is admitted in New York and New Jersey and engages in a national practice.



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WARREN H. ESANU

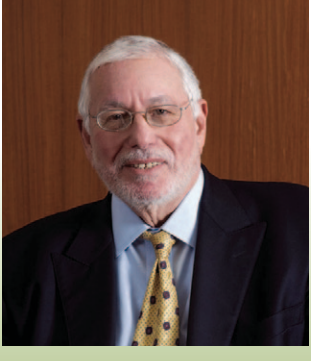
CORPORATE, TRUSTS & ESTATES, REAL ESTATE

Warren Esanu is a founder of Esanu Katsky Korins and Siger (now Katsky Korins LLP). Ranked AV® (the highest ranking) by his peers, Warren has counseled wealthy families regarding estate and trust planning and estate and trust administration. He has represented individuals and families in the sale and recapitalization of closely-held businesses. In addition, Warren has extensive experience in a wide range of corporate and tax matters. Moreover, he has worked extensively on both public and private company mergers, leveraged buy-outs, acquisitions and sales.

Warren is a published author and editor of a number of books and publications. He has lectured on corporate and tax matters. In addition, he has served as chairman of the board of two public companies and as a director.

Warren has represented:

- The controlling shareholders in bringing private a publicly-held company.
- A privately-held medical device company in its sale to one of the world’s largest multi-national corporations.
- A public company in the sale of several of its subsidiaries.
- A public company in an exchange of debt for equity.
- The purchaser of the largest privately held hat company in the United States.
- The seller of the largest privately held luggage company in the United States to a leveraged-buyout firm.
- A broker dealer in a significant number of initial public offerings and private placements.



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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 navigating long term care, Esther Zelmanovitz and her firm are dedicated to providing compassionate and knowledgeable 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), and 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 National Academy of Elder Law Attorneys, New York State Bar Association, American Bar Association, and Nassau County Bar Association.

In addition to receiving the distinguished Martindale-Hubbell AV Preeminent Attorney Award for multiple years for both “Peer Rated for Highest Level of Professional Excellence” and “Highest Rating in Both Legal Ability and Ethical Standards”, Ms. Zelmanovitz was featured in 2018 Legal Eagle issue of Long Island Pulse magazine celebrating Long Island’s top attorneys, and quoted in Newsday’s personal finance column “Ask the Expert.” Her highest compliments though, come directly from her clients throughout Long Island and New York City, grateful for her patient understanding and excellent representation.



ESTHER SCHWARTZ ZELMANOVITZ, PLLC

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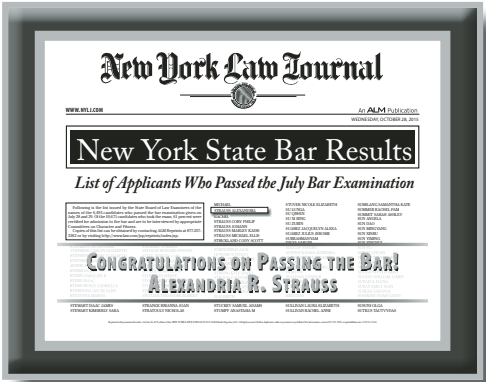
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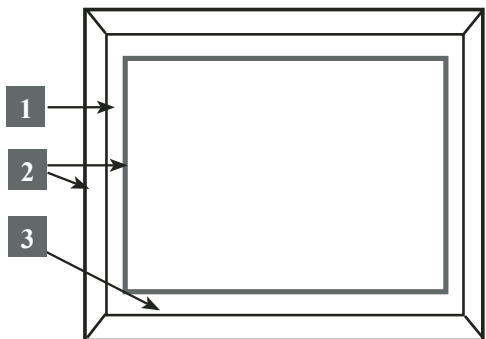
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Schwartz, Fang & Keating, P.C. is a premier New York and New Jersey Law firm with over 30 years of experience, dedicated to protecting clients’ rights in complex areas of law.

Neil B. Fang, Esq. CPA is partner at the firm and a recognized authority in estate and income tax planning, estate administration, family-owned business succession planning, charitable planning, elder law and real estate. He also successfully represents clients in contested estate and trust proceedings in addition to federal and state tax audits, saving them save millions of dollars in estate and income tax by implementing various well-proven tax planning techniques.

Stephanie M. Keating, Esq. CPA is partner at the firm vigorously representing clients in her specialty areas, which include estate planning, estate administration, elder law including Medicaid applications, corporate and real estate law.

Both are awarded Martindale Hubbell’s highest AV Preeminent rating by their peers and Platinum level Client Champion by their clients.



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