

PRACTICE FOCUS

- > Estate and Succession Planning
- > Corporate Succession Planning
- > Probate Litigation

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**PUBLICATIONS**

- > “2010 Tax Relief Act: Estate, Gift and Generation-Skipping Issues,” *Calfee First Alert*, December 21, 2010.
- > “How Low Can You Go? Historic Rates Create Advantageous Planning Environment,” *Calfee First Alert*, September 29, 2010.
- > “Act Now: The Window of Opportunity for Short-Term Zero-Gift GRATs May Be Closing,” *Calfee First Alert*, April 7, 2010.
- > “The Secret to My Success,” *The Plain Dealer*, August 19, 2009.
- > “The Cake and the Icing,” *McDonald Financial Group Wealth Management*, Winter 2005.
- > “Keep Your Estate in Order,” *Enterprise Magazine*, Wealth Protection Section, Winter 2002.
- > “HealthCare Powers of Attorney and Living Wills,” *The Plain Dealer*, Financial and Estate Planning Section, November 21, 1995.
- > “The Pros and Cons of Jointly Held Property,” *The Plain Dealer Sunday Magazine*, November 28, 1993.
- > “The Omnibus Reconciliation Act of 1989--Changes Affecting Estate, Gift and Generation Skipping Transfer Taxes,” *The Pennsylvania Bar Association Quarterly*, April 1990. Co-authored with Edward N. Polisher. (Reprinted in the Monthly Digest of Tax Articles, November, 1990.)
- > “Estate, Gift and Generation Skipping Transfer Taxes: Changes made by the Technical and Miscellaneous Revenue Act of 1988,” *The Pennsylvania Bar Association Quarterly*, April 1989. (Reprinted in the Monthly Digest of Tax Articles, December, 1989.)
- > “Estate and Gift Tax Exchanges Made by the 1987 Omnibus Budget Reconciliation Act,” *The Pennsylvania Bar Association Quarterly*, April 1988. Co-authored with Edward N. Polisher.
- > “Internal Revenue Code of 1986 - The Revolution in Federal Income Taxation of Trusts and Estates and the Generation Skipping Transfer Tax,” *The Pennsylvania Bar Association Quarterly*, October 1986. Co-authored with Edward N. Polisher. (Reprinted in the Monthly Digest of Tax Articles April of 1987.)
- > “Update: Pennsylvania Inheritance Tax ‘Compromise,’” *The Legal Intelligencer*, November 7, 1985.
- > “Federal Estate and Gift Tax Provisions of the Tax Reform Act of 1984,” *The Monthly Digest of Tax Articles*, August 1985. Co-authored with Edward N. Polisher. (Reprinted from the Pennsylvania Bar Association Quarterly.)
- > “The Federal Estate and Gift Tax Provisions of the Tax Reform Act of 1984,” *The Pennsylvania Bar Association Quarterly*, October 1984. Co-authored with Edward N. Polisher. (Reprinted in the Monthly Digest of Tax Articles 1985.)

PRESENTATIONS

- > “Helping Your Clients Live Well Today & Plan for Tomorrow,” 39th Annual Charitable Tax Seminar, Jewish Federation of Cleveland, Beachwood, June 2, 2011.
- > “The Essentials of Philanthropic Planning,” Cleveland Botanical Gardens, October 2006.
- > “Cake and Icing: Estate Planning for Women,” Hathaway Brown, May 2005.
- > “Estate Tax Repeal-What’s the Real Deal,” Chautauqua Institution, August 2004.
- > “50 Years of Endowment Development,” Jewish Community Foundation of Cleveland Endowment Fund Charitable Tax Seminar, Landerhaven, June 2004.
- > “Philanthropic Estate Planning,” Laurel School, May 2004.
- > “Smart Women Create a Family Legacy - Strategies for Wealth Preservation Today,” 9/24/03.
- > Panelist, Hot Topics, Cleveland Bar Association, Estate Planning Institute, Fall 2001.
- > “Essentials of Estate Planning,” Chautauqua Institution, August 2001.
- > “Essentials of Estate Planning,” Chautauqua Institution, August 2000.
- > “Securing Your Family’s Future,” Jewish Community Federation, 3/30/00.
- > “Charitable Remainder Trusts,” The Estate Planning Council of Cleveland, City Club of Cleveland, 1/12/99.
- > “A Coordinated Approach to Estate Planning,” Jewish Community Federation of Cleveland, 26th Charitable Tax Seminar, 6/22/98.
- > “Charitable Lead Trusts,” Catholic Charities Corporation, Society Center Auditorium, 10/24/96.
- > “Essentials of Estate Planning,” Chautauqua Institution, August 1996.
- > Program chair and moderator, Jewish Community Federation of Cleveland Endowment Fund 24th Charitable Tax Seminar, The Forum, 05/04/96.
- > Panelist, “Effective Use of the \$10,000 Annual Exclusion and the \$600,000 Lifetime Unified Credit Exemption With a View to Discussing Action on Decision 1992-09, IRS ACQ. in Estate of Cristofani (multiple Crummey Beneficiaries) Rev. Rule 93-12, IRS Acq. in Estate of Bright,” Fourth Annual Internal Revenue Service Cleveland District Director’s Conference on Federal Wealth Transfer Taxation; Cleveland Marshall College of Law, Cleveland State University, 05/26/93.
- > “Elder Law in Ohio/Elder Care and Estate Planning,” National Education Network, Sheraton, 11/12/92.
- > “Ohio Probate Case Law Update,” The Estate Planning Council of Cleveland, City Club of Cleveland, 11/10/92.
- > “National Probate Developments,” Cleveland Bar Association 19th Annual Estate Planning Institute, Statler Office Tower, 10/09/92.
- > “Charitable Trusts and Gift Annuities,” Jewish Community Federation of Cleveland Endowment Fund, 23rd Charitable Tax Seminar, Statler Office Tower, 09/23/92.
- > Panelist, “Valuation of Real Estate Including Fractional and Partial Interests, Valuation of Limited and General Partnership Interests and the Impact of Environmental Liability on Business Valuations,” Third Annual Internal Revenue Service, Cleveland District Directors Conference on Federal Wealth Transfer Taxation; Cleveland Marshall College of Law, Cleveland State University, 05/27/92.
- > “Ohio Probate Case Law Update,” Cuyahoga County Bar Association Annual Probate Seminar, Stouffer Tower City Plaza Hotel, 05/12/92.

- > “Estate Planning with Charitable Remainder Trusts,” The Northern Ohio Planned Giving Council Planned Giving Day, The Forum, 05/08/92.
- > “Corporate Succession Planning - Charitable Considerations,” Society National Bank, Trust Department - Departmental Forum, 02/00/92.
- > “Chapter 14 New Valuation Rules Under The Revenue Reconciliation Act of 1990 ‘Selected Topics Affecting the Trust Officer,’” Ameritrust, 1991.
- > “Woman Power: Smart Planning for the 90s,” Women’s Endowment Committee of the Federation of Jewish Agencies of Greater Philadelphia, Rittenhouse Hotel, Rittenhouse Square, Philadelphia, PA 09/12/90.
- > “Fundamentals of Estate Planning Statewide Institute, The Marital Deduction,” Pennsylvania Bar Continuing Legal Education, Pennsylvania Bar Institute, 01/24/89.
- > “Issues and Problems Involving Income Gift and Estate Tax of Trusts and Estates,” 15th Annual Dickinson Forum, Dickinson School of Law/Advanced Legal Education Center, 10/24/86.
- > “Opening the Estate Administration,” Pennsylvania Bar Institute, Basic Estate Planning and Administration, 1985.
- > “Senior Citizen Judicare Project, Administration of Small Estates,” Philadelphia Bar Institute, 10/18/85.
- > “Avoiding Tax Traps Under the Revised Inheritance Tax Law,” Philadelphia Bar Association, 05/22/85.
- > “Pennsylvania Inheritance Tax: Unresolved Issues in Estate Administration,” 12th Annual Dickinson Forum, Dickinson School of Law, 10/22/83.
- > “Inheritance and Estate Tax Statewide Institute (Practice and Procedure), Valuations and Deductions,” Pennsylvania Bar Institute, 03/16/83.

PROFESSIONAL ASSOCIATIONS

- > American Bar Association, Member
- > Ohio Bar Association, Member
- > Pennsylvania Bar Association, Member
- > Cleveland Metropolitan Bar Association, Member

AWARDS/HONORS

- > Women of Note finalist, *Crain’s Cleveland Business*, 2011
- > Woman of Achievement Award, *YWCA*, 2009
- > Distinguished Estate Planner of the Year, *Estate Planning Council of Cleveland*, 2008
- > Diamond Advisory Award, *University Hospitals*, 2007
- > Rainmaker Award, *Northern Ohio Live*, 2007
- > Fellow, American College of Trust and Estate Counsel
- > In Counsel with Women, Member
- > Community Champions Award, *City Year Cleveland*, 2006
- > Best Lawyers in America in Estate and Trust Law, *Best Lawyers*, 2005 - present
- > Ohio Super Lawyer, *Ohio Super Lawyers Magazine*, 2005 - present

IN THE COMMUNITY

- > In Counsel With Women, Board of Directors
- > Cleveland Foundation, Philanthropy and Communications Committee, 2009 to date
- > The Estate Planning Council of Cleveland, Member, 1991 to date
- > Benjamin Rose Institute, Board of Trustees, 1992 to date, Executive Committee, 1995 to date, Chair, Community Relations and Development Committee, 1995 to 1998, Chair, Committee on Trustees, 2002 to 2003
- > University Hospitals, Inaugural Chair, Diamond Advisory Committee, 2005 to 2007
- > Jewish Community Federation of Cleveland, Executive Committee, 2010 to date; Board of Trustees January, 1996 to 1999, January 2004 to date, Endowment Committee January, 1993 to 1997, Founder and Initial Chair of the Professional Advisory Council, 1996 to 2001, Audit Committee, 2007 to 2011.
- > Hawken School, Board of Trustees, 2002 to date, Executive Committee, 2003 to 2005, Chair, Development Committee, 2003 to 2005, Chair, Planned Giving Subcommittee, 2006 to date
- > Leadership Cleveland, Class of 1998, Class President, 1998 to date
- > Cleveland Museum of Art, Planned Giving Council, 1996 to date, Chair, Planned Giving Council, 1997 to 1998, Executive Committee, 2004 to date
- > The City Club of Cleveland Forum Foundation, Member, 2006 to date,
- > Northern Ohio Planned Giving Council, Member, Board of Trustees 1993 to 1995, Frequent speaker
- > Fairmount Temple, Board of Trustees January, 1994 to 1998, Planned Giving Subcommittee Chair, 1995 to 1998; member 2002 to date, Endowment Committee, 1992 to 1995; 2003 to date, Special Projects, 2008
- > Women's Community Foundation, Women Managing Money Project, Vice Chair, 1994 to 1999
- > Montefiore Foundation, Member, Board of Trustees, May 2000 to 2005, Member, Executive Committee, May 2003 to 2005, Assistant Treasurer, May 2003 to 2005