



*The Story.*

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## Prologue

What follows is the history of this firm. People who have read it have enjoyed learning about the firm - its people and their values.

Meltzer Lippe today is a top flight law firm with:

1. Lawyers from the best schools: Columbia, Cornell, Duke, Georgetown, Harvard, NYU, the University of Pennsylvania, the University of Chicago, and others;
2. Lawyers who have earlier in their careers been at top firms, including: Debevoise & Plimpton, Dewey Ballantine, Dewey Leboeuf, Fulbright & Jaworski, Herrick Feinstein, Kaye Scholer, Kronish Lieb, Mayer Brown, McDermott Will & Emery, Morgan Lewis, Paul Weiss, Proskauer Rose, Roberts & Holland, Shearman & Sterling, Weil Gotshal, White & Case, Willkie Farr, and others;
3. Lawyers who have business savvy - CPAs, MBAs, LLMS, and practical business experience;
4. Lawyers who are deal makers - not obstacles to accomplishment; and
5. Lawyers who will care about your matter because your matter will be very important to Meltzer Lippe.

Meltzer Lippe is a city caliber firm without the “big firm” negatives. Its attorneys have values and core beliefs in the way they conduct themselves.<sup>1</sup>

The pages that follow share the story of this firm, its members and illustrate *The Meltzer Lippe Advantage*.

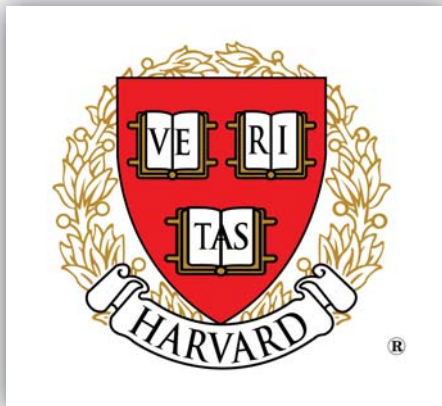
What does that mean you ask? Turn the pages to find out.

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<sup>1</sup> See appendix A and B

## The Beginning

It was in the beginning of June 1970 that Lew Meltzer formed the firm with his good friend Henry Levinson and Henry's uncle Ted Rothenberg. For almost two years before that Lew had been practicing solo as a tax and real estate lawyer. His vision for a future law practice on Long Island was taking hold, and he did not want to go it alone. Just a few years earlier, in June of 1965, Lew was privileged to have graduated from Harvard Law School. While most of his friends went to big firms in the City, he was certain that home on Long Island would be a great place to have a legal career and build a quality law firm with talent as good as in the big city to the west.



Long Island's business community was more mature than its legal community. Lew experienced this first hand during the summer of 1964 when he had a summer job in Mineola in a labor law firm on the corner of Old Country Road and Mineola Boulevard. Then in September of 1965 his pounding the streets looking for work in Mineola paid off when he secured a "temporary" position at what was then a large "firm" of English, Cianciulli & Reisman, the early predecessor to what



is now Meyer, Suozzi, English and Klein. Jack English was the Nassau County Democratic Leader and close with the Kennedys. Lew fibbed on the interview by telling them he was a Republican and they needed political diversity. The temporary job turned into a permanent one and he gained lots of experience in real estate law because that firm represented Roosevelt Field Mall.

When Lew graduated Law School in June, 1965 he was sure he'd never set foot as a student in a classroom again but by September his thirst for learning re-emerged and he enrolled in the NYU Law School Tax Masters Program at night. He was a real estate lawyer by day and fast becoming a tax lawyer at night. There were few tax lawyers on Long Island at the time and so a very bright and clear field lay ahead if he just stuck to it.

Then in 1968' Lew left the English firm, against everybody's advice, and hung out a shingle. He was assured of one client only – Jack Pintchik of Pintchik Paints in Brooklyn gave him a retainer of \$1,000. The firm was off and running out of Lew's in-law's basement with a Smith Corona portable typewriter. Client # 1 is still with the firm today and is led by Jack's sons Michael and Matthew who are major property owners around the Barclay's Center. The combination of tax law, real estate and corporate law couldn't be stopped. By 1970 growth was inevitable. The vision was to build a commercially oriented tax focused practice primarily with lawyers who had worked with major law firms in New York City but wanted to practice at home on Long Island. Forty three years later none could be more pleased with the firm that exists today and its success.



*Shelly Goldstein*



*Dick Lippe*

Shelly Goldstein arrived in 1976 to become head of real estate while Lew focused more and more on tax law. The tax practice consisted of corporate tax law, estate planning for high net worth individuals, qualified pension and profit sharing plans and tax aspects of real estate transactions.

### **The Non-Merger**

Growth was initially slow. But, in 1977 a client insisted Lew commence an arbitration proceeding against his partner in a dental practice. The other party to this business divorce retained Dick Lippe of what was then Lippe, Ruskin & Schlissel. While Dick and Lew fought it out, they developed a profound professional respect for one another as well as a real friendship. By the time the case ended, Dick and Lew were ready to merge firms. Months of discussions ensued and when it was time for a final vote at each firm, the Meltzer firm approved the merger, Lippe Ruskin did not. But that could not stop Dick and Lew from joining forces. Dick Lippe, showing the independent spirit and confidence of his convictions he is admired for, left the firm he founded and joined what became known as Meltzer, Lippe & Goldstein.

Why did Dick make this move? Dick and Lew both possessed an entrepreneurial spirit. Each wanted to do more than be technical lawyers and had business abilities they thought could blossom in the context of a quality law firm, not only for their own and law partners personal benefit, but also for clients who would invest with them. Many clients had already recognized their “business smarts” and sought out their legal advice and judgment about their investments. Soon clients were asking us them to put investments together to participate in.

### **Long Island’s Business Law Firm**

So together they started down the road and it has turned out very well. Lew’s role was to manage the law firm and be the tax lawyer. On the business side he would focus on real estate investments and opportunities. Dick would head the corporate and litigation group and focus on non-real estate business opportunities. Shelly Goldstein would lead the real estate practice and do the legal work for the real estate opportunities created. The combination worked very well and the firm grew rapidly through the 1980’s. Dick and Lew brought in lots of business so the only requirement for other lawyers to join was that they be superior excellent lawyers, preferably Long Island residents who had graduated from top tier national law schools and had large New York City firm experience.

### **City Imports**

The ranks grew at a rapid pace. Chuck Bilich from Harvard Law School and Dewey Ballantine in corporate law. Alan Mittman from Boalt Hall – University of California and Kaye Scholer in litigation. Brian Conneely from Duke University and Kelly Drye & Warren to lead labor and employment.

*Steve Breitstone*

During this period of time Lew met Steve Breitstone who, after practicing in Manhattan in the power house law firms of Kaye Scholer and Morgan Lewis, was cooling his heels in a law firm located in a Soho art gallery where he was also purchasing and renovating brownstones. Steve and Lew shared an entrepreneurial spirit. They hit it off and Lew offered Steve a position as a real estate entrepreneur. Steve declined. A few years later they reconnected and Steve joined the firm to become head of the tax group.





They had the same influential professor in college when studying accounting at NYU (what is now the NYU Stern Business School) and both had completed LL.M.s at NYU.

Steve is a gifted tax lawyer who has grown the firm's tax practice beyond anything one could have envisioned. The Meltzer Lippe tax practice has grown tremendously in depth, quality and stature. They play in the league with the major New York City law firms. The size of the transactions and the sophistication of the work is at the highest levels. The practice is geared toward solving the unique problems of entrepreneurial and very high net worth clients and their businesses. Many think we do a better job of representing clients in that space.

This includes the income tax planning for businesses as well as the estate planning (which is hard to do correctly without a mastery of the income tax side). Steve is now a nationally recognized expert in the field of estate and income tax planning for high net worth individuals with significant real estate holdings and has taken this planning to a new level by combining the estate planning with the often overlooked income tax planning these clients need.

At about the same time that Steve joined the firm, so did Joe Katz who graduated from NYU and been at Botein Hays & Sklar. Joe joined to take over the estate planning and estate administration practices. Not only was Joe a superb lawyer, but also he was, and is, a brilliant Talmudic scholar and Rabbi. Today Joe spends one week a month at the office while the rest of the time he lives with his family in Israel – the West Bank to be precise – in the town of Efrat. The wisdom and tax law knowledge that Joe brings to estate planning is beautiful to witness.

## Prior Law Firms

HERRICK FEINSTEIN EPSTEIN BECKER MCDERMOTT WILL & EMERY  
DEWEY LEOEUF MAYER BROWN KELLEY DRYE & WARREN  
BOTEIN HAYS SIMPSON THACHER & BARTLETT PROSKAUER  
KAYE SCHOLER FULBRIGHT & JAWORSKI WILLKIE FARR  
LITTLER MENDELSON MORGAN, LEWIS & BOCKIUS WEIL GOTSHAL  
SHEARMAN & STERLING FINLEY KUMBLE SCHULTE ROTH  
ROBERTS & HOLLAND WHITE & CASE BAER MARKS  
DEBEVOISE & PLIMPTON COOLEY GODWARD PHILLIPS NIZER



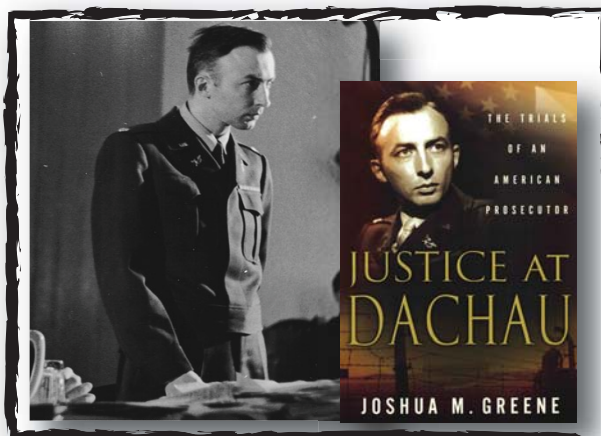
## History Book History at Meltzer Lippe

The late '80's and early '90's also brought other brilliant lawyers to the firm. Just as Dick and Lew met as adversaries in a litigation, Dick met William Dowdell Denson on a rainy night at an airport in Alabama. Bill was in his late 60's at the time. Dick learned that Bill lived on Long Island where he had been the Mayor of Lawrence. Bill, who had been born in Birmingham, Alabama spoke with a luscious delectable southern drawl which he used to quote the Bible profusely and to spin yarns about growing up in the deep south where his grand pappy on his father's side had been a Member of Congress and on his mother's side, chief Judge of the Alabama Supreme Court. Bill's southern pedigree took him to West Point and then Harvard Law School. Bill joined the litigation practice and added to it another trophy intellect.



*Bill Denson*

Several years later, the firm learned something about Bill that few had known. After World War II Bill had been the Chief US Prosecutor for the United States at the Dachau, Flossenberg, Mauthausen and Buchenwald Concentration Camp war crimes trials. Bill was responsible for securing death sentences



Bill Denson prosecuted Nazi war criminals at Buchenwald, Dachau Flossenberg and Mauthausen - 97 were sentenced to death.

for 97 Nazi war criminals. Bill had kept this experience from most because the atrocities he had prosecuted were too difficult for him to talk about. The firm has published a small book of photographs from Bill's private collection and will be happy to send a copy upon request.



*Dave Schaffer*

At about the same time Bill arrived, so did Dave Schaffer, another Harvard Law School graduate who had early on been at Shearman & Sterling and then was general counsel to Avis and US Surgical. Today Dave is an important figure in our corporate department.



## Passing the Baton

Ten years ago, when Dick Lippe wanted to relax a bit, Ira Halperin joined to lead the corporate group. Ira brought incredible talents from Weil, Gotshal & Manges. Ira is a CPA and had practiced accounting at major firms, then became a CFO of two Long Island companies and then went to law school. Ira also has an MBA to go along with the accounting and law degrees. A gifted corporate lawyer, Ira's background enables him to give sage advice to clients in a way that few corporate lawyers can. He understands financial statements and is practical enough to know the difference between cash flow and net income or loss. By the way that is a requirement for all business lawyers at Meltzer Lippe.



*Ira Halperin*



*Gary Meltzer*

Also joining the firm from Weil Gotshal was Gary Meltzer who chairs our real estate practice and was able to bring with him what was then one of the firm's largest institutional clients, Park Avenue investment bank Donaldson, Lufkin & Jenrette (DLJ). Soon DLJ would be acquired by Zürich-based multinational financial services company Credit Suisse. After the acquisition Credit Suisse opted to retain Gary and the firm as counsel. Very soon they would put Meltzer Lippe to the test. The following New Year, our Real Estate practice handled – in about a week – a four pool, 41-property cross-border transaction for Credit Suisse. Valued at more than \$100,000,000 the breadth of the transaction was massive. Our attorneys and staff regularly stayed overnight to get the deal done before year end. Well, they got it done, and ultimately would be tasked to handle 300 more matters for Credit Suisse.

The real estate practice had graduated to a new level of sophistication which continues today. For instance, in 2012 this team closed two highly unusual commercial real estate deals in Soho valued at more than \$160 million and in the process broke the 'per building square foot' sale price record for retail property in Soho.

**THE REAL DEAL**  
MAGAZINE

\*Reported January 2012  
"Inside the record -setting,  
no-contract purchase of  
Soho's 529 Broadway."



*Avi Kestenbaum*

At about the time that Joe Katz semi-retired, Avi Kestenbaum joined the estate planning group. He is a partner and co-chairs the department with Steve Breistone. Under the lead of Steve and Avi, the department has grown enormously so that it has more than 20 attorneys working full time on substantial domestic and international tax and estate planning and asset preservation for high net worth individuals.

Steve and Avi have become nationally recognized in this field writing articles in national professional journals, lecturing at national conferences such as the NYU Institute on Federal Taxation, the Notre Dame Tax and Estate Planning Conference and Practising Law Institute's advanced estate planning program, as examples. Both Steve and Avi are adjunct professors at law schools teaching courses in trusts & estates and taxation (Avi at Hofstra and Steve at Cardozo). They have taken this group to the U.S. News and World Report National Tier # 1 ranking it now enjoys.

Another smooth transfer occurred when Alan Mittman retired from litigation in his early 50's to pursue an academic lifestyle near his alma mater, Cornell. Tom McGowan, a Georgetown University law grad succeeded Alan as Chair of the litigation practice and has enhanced the practice reputation built by Alan. Tom is a well-known by clients and the courts as a 'litigator's litigator.' Rightfully so, Tom knows his way around the courts and knows "the law." We are all fortunate to have Tom to go to as a sounding board. His judgment is excellent.



*Tom McGowan*



*Paul Rubell*

Another addition has been tech-savvy corporate attorney Paul Rubell who is now at the forefront of social media and privacy law. Paul and Pedram Tabibi are helping the firm stay at the forefront on disputes and legal matters emerging from the business use of Facebook, Twitter, LinkedIn and other social media channels.

Between Paul and Pedram Tabibi business in this area is increasing. New matters arrive regularly that require legal and technical expertise and raise new questions based on increasing business use of social media. Paul and Pedram have developed a practice concentration that will come to touch all other areas of the law. Day-by-day the emerging social media and privacy practice integrates more and more with labor and employment, corporate, litigation and even trusts and estates practice areas. In 2014 Pedram will teach social media law at St. John's Law School.

Some of the lawyers who joined early are no longer at Meltzer Lippe. Chuck Bilich moved on to team up with another Long Island law firm that consisted of about 6 Meltzer Lippe alumni. And Brian Conneely left and took two promising associates with him to another Long Island law firm. Two years later, the two associates called and said they wanted to return. It took another two years to work out the details but five years after he left, Jon Farrell returned to form a new labor and employment group that now has grown to nine full time labor and employment attorneys representing management interests. Jon says he always knew he would be back to the firm that would give him the chance to emphasize his unique way of practicing law. Only at an entrepreneurial law firm like Meltzer Lippe could Jon achieve the multi-million dollar practice that he has now; a firm where a young attorney, not one of the senior lawyers in the firm, would be given the tactical leeway and freedom to quadruple the size of his department in just a few years.



*Jon Farrell*

### **Exacting Science**

A different departure really stung though. In the mid 1990's Dick Lippe met a young patent lawyer, Ken Rubenstein. He and his partner, Charles Guttman, had a two lawyer firm in Manhattan. The firm was intrigued. Ken and Charlie thought they could grow the practice in a big way but didn't have the financial resources or the chutzpah to attempt it.

So Dick told them that the firm would welcome them and provide the financial backing to move ahead. Then Dick came back to a partners meeting and told everyone he had met some interesting lawyers who he thought the firm should talk to. Unknown at the time, Dick had already committed. He then adroitly let Lew work out the deal with Ken and Charlie that brought two brilliant patent lawyers to Meltzer Lippe.

In the true sense of the word their credentials were awesome. They had both done their undergraduate work at M.I.T. Then Ken got his Ph.D. in plasma physics at M.I.T. and Charlie earned his Ph.D. in chemistry at the University of Chicago. Then they both went to law school.



M.I.T.

Four years after joining the group of two grew to seven intellectual property lawyers and was handling IP and technology, as well as litigation that would prove historically significant. Deals like the formation of a patent pool for MPEG-2 technology; a forerunner to the MP3 and MP4 technology of today<sup>1</sup>, and a joint development agreement on behalf of Taiwanese research powerhouse the Industrial Technology Research Institute (ITRI) with INTEL Corp; a collaboration that would later lead to today's super-fast memory technology for light-weight computers, tablets and smart-phones.



U of Chicago

The fact was, this group was good and grew so fast that the firm realized it had something special that large New York firms didn't have – lawyers who were real scientists.



<sup>1</sup> Meltzer Lippe attorneys worked on the early MP3 patent pool.

Guess what? Several months later the entire IP practice group left and went to Proskauer.

So being a brilliant entrepreneurial law firm it was natural to market the IP group to major New York City law firms telling them that the this practice group could bring real science to their IP lawyers who were mostly litigators. The most interested firm after the initial meetings was the major law firm of Proskauer Rose.

## The Lure of the City

One way or another the firm would get back to Manhattan someday because it has many clients that are city-based. And in 2012 Meltzer Lippe opened an office on 3rd Avenue and 53rd St. across from the Lipstick Building.

If you visit the Manhattan office today you will be welcomed to a stunning view and friendly conversation with Meltzer Lippe counsel Stuart Odell. Another dynamo, Stuart joined the Meltzer Lippe Tax Practice as counsel. He is the former Tax Practice Chair for Dewey Ballantine (the predecessor to Dewey Leboeuf), a superb cross-border transaction and tax practitioner, and has managed law offices in New York, Latin America and London.



## Blue Chip Recruits

Quality attorney recruitment is no easy task. With an emphasis on ‘blue chip’ recruits, attorneys from top universities, trained at the world’s most prestigious firms, holding advanced degrees many having graduated from law school cum laude or better; attorney recruitment is especially challenging. Accordingly, the buy-in of the firm’s vision from the next generation of legal minds is noteworthy and it is especially rewarding to know what younger lawyers think about Meltzer Lippe.



**Mary O'Reilly**

*“I came from Mayer Brown. At Meltzer Lippe the firm supports an entrepreneurial spirit and has provided me the means to take control of my own career.” – Norman Cerullo, Litigation*

*“I came from Fulbright & Jaworski. At Meltzer Lippe I am able to provide my clients with high-level sophisticated estate planning that they could expect from a major international law firm and offer it at Long Island prices.” – Mary O'Reilly, Trusts & Estates*



**Norm Cerullo**





**Jessica Mastrogiovanni**

**giovanni, Litigation**

*“I came from Proskauer Rose. Meltzer Lippe provides me with hands-on litigation experience. I manage cases, create strategy and apply real world concerns to achieve our clients’ litigation and business objectives. As a result, I have grown as a lawyer and am a more effective advisor to clients. Meltzer Lippe encourages me to define and pursue my own professional development.” – Jessica Mastro-*

*“I came from Littler Mendelson. At Meltzer Lippe I have the freedom to grow the firm by providing first-rate labor and employment solutions to existing clients and simultaneously develop new clients. It’s not just talk. The Firm values and encourages each member of the team to play a role in the “business” of practicing law.” – Larry Martinez,*

**Labor & Employment**



**Larry Martinez**

*“I came from Kronish Lieb. At Meltzer Lippe I work with a group of incredibly talented people, in a top law firm, advise on cutting-edge and sophisticated tax law issues. We help clients solve complicated tax problems, often times finding a solutions where others could not.” – Phil Pepper, Tax Law*



**Phil Pepper**

*“I came to Meltzer Lippe straight from Cardozo Law School. The collective knowledge and professionalism at the firm has helped shape me into the attorney I am today. As a new attorney, I was fortunate – and remain so – to work with talented and experienced attorneys from top schools and firms around the country. The Meltzer Lippe environment has helped accelerate my growth into a knowledgeable, cutting-edge attorney capable of addressing clients’ needs in effective and efficient ways.” – Pedram Tabibi, Litigation & Corporate*



**Pedram Tabibi**

## The Kind That Stays

Many firms tout the strength of client relationships, but this, alone, is not the foundation for success in business. Since the firm was founded another inalienable business truth has emerged: as important as strong client relationships are, sacrosanct even, a resolute business foundation is formed first by the mortar of dedicated staff.



### *Meltzer Lippe staff and family at the Marcum Workplace Challenge.*

Office manager Karen Goldberg, who runs the production end of the practice, has been with the firm 34 years and Dawn Laffin, COO/CFO, has been with the firm 21 years; and then there is the 'Kiddie Corps', who have literally grown up as members of the Meltzer Lippe family.

Legal assistant Margaret Thorn joined the firm at 17, some 35 years ago. Pam Lynaugh joined the administrative group at 16 and has been with the firm for 25 years. Sue Goncalves, who joined shortly after being potty-trained, has been with the firm 25 years. Legal assistants Terri Carmen, JoAnn Modica and Isabella DeSantis, have all been at the firm for 25 years.

Meltzer Lippe nurtures staff length of service because it accrues to the benefit of all: staff, attorneys and especially clients. That Meltzer Lippe staff is the kind that 'stays' has become a hallmark of the Meltzer Lippe client experience.

### **Art, Politics & Golf**

Meltzer Lippe has a tradition for the untraditional, but what really sets it apart has been the vibrant sense of culture, intellectual curiosity, and civic engagement sewn into the fabric of every day comings-and-going at the firm.

Years ago reception was converted into a café replete with library and espresso bar; the top floor was modernized into a health and fitness center with indoor basketball court; and a private chef regularly prepares home cooked meals for welcomed guests. These amenities form a unique sense of 'home' for attorneys, staff and clients.



More extraordinary is the intricate art collection assembled by Dick Lippe that adorns the halls: on the Garden Level is priceless art by abstract painter, Nebraska native and East Hampton transplant Dan Christensen; the first floor features surrealist pieces by abstract symbolist Michael Tetherow; the 2nd floor hosts contemporary NYC artist Bonnie Steinsnyder, and so much more. The collection breeds conversation among clients and guests walking the halls of the firm for the first time.

In addition, the firm maintains a high level of civic engagement. Years ago, in partnership with Newsday, Chase Bank, KeySpan Energy and Fortunoff, Meltzer Lippe founded the Long Island Foreign Affairs Forum; a bi-partisan policy forum hosting world leaders to discuss modern events. Forum President Lew Meltzer, and the firm, have welcomed a who's who of federal and world politics to Long Island, including Presidential Cabinet members, multiple Presidential candidates, U.S. Foreign Ambassadors, U.N. Ambassadors and influential U.S. Senators from the Appropriations, Finance, and Foreign Affairs Committees.

The list includes then Presidential contenders Vice President Joe Biden, former House Majority Leader Congressman Dick Gephardt, and Gen. Wesley Clark (Ret.); Senate legends and former Senate Judiciary Committee Chairmen Arlen Specter and Orrin Hatch; former Homeland Security Chair Susan Collins; relative Senate newcomers like Armed Services Committee Member Joe Manchin, Budget Committee Member Sheldon Whitehouse and Finance Committee Member Debbie Stabenow; Foreign Ministers and Ambassadors Michael Orin, Israeli Ambassador to the U.S.; Dan Ayalon, Israeli Deputy Foreign Minister, Senator and Special Envoy for Middle East Peace George J. Mitchell; Treasury Secretary Larry Summers, Energy Secretary Bill Richardson; and Richard Haas, Director of Policy and Planning under George W. Bush and President of the Council on Foreign Relations.



Then of course there are the Long Island stalwarts and friends of the firm: former Homeland Security Committee Chairman Congressman Pete King and, as of this writing, Democratic Congressional Campaign Committee Chairman Steve Israel. It has been a privilege to support both these men in their representation of Long Island's interest and, in fact, Lew Meltzer has served as Congressman Israel's Finance Chair for over a decade. Each of these Representatives has artfully and forcefully stood up for Long Island interests during critical national debates reaching the highest levels of the White House and Congress.



*Lew Meltzer and Sen. Sheldon Whitehouse*

Through regular high-level speaking events Meltzer Lippe is careful to voice the interests of its clients. For instance, when Sen. Sheldon Whitehouse visited the firm several attorneys discussed with him the unintended consequences that passage of the “*Buffet Rule*” would have had on the Long Island real estate market.

Overall, civic engagement supports the firm's mission to attract the elite minds of the legal profession. Regular, high-level speaking programs, and a penchant for securing uncommon lectures, have infuse an inimitable vibrancy to the attainment of knowledge and development of professional relationships; a practice that Meltzer Lippe attorneys better advocates for clients.

Another barometer of the firm's unusual approach to relationship building has been the wildly popular, annual Meltzer Lippe Golf Outing to Ocean City. This outing has transformed into a truly special multi-day business trip that pairs leaders in business across all industries for unrivaled relationship building and business networking.

The golf is good too.

## Clients Like Family

As mentioned at the outset, Jack Pintchik, and the Pintchik Family, are Meltzer Lippe Client 000001. Back in 78' the family was the owner of a chain of hardware stores, today they are a major property owner in the Barclays Center section of Brooklyn. Before an awards dinner, Jack's son Michael surprised everyone with a testimonial letter that sums up Meltzer Lippe client-relations better than most could. The letter reads,

*"In 1968 my father, Jack Pintchik, retained Lew Meltzer to serve as attorney and advisor to our family business...45 years later Lew still serves the role of trusted advisor to our family and the firm he built with my father's initial retainer has been an invaluable partner in our growth from hardware store owners to major property owner surrounding the Barclays Center in Brooklyn. Now I work a lot with Lew's son Gary and my mom still works with Lew.*

*The work of the firm overall has been consistently excellent - being able to call Meltzer Lippe is like leaning on a wall that will never give way.*

*Together we've done lots of transactions. Where other attorneys would have thrown up their hands and walked away Meltzer Lippe has always gotten it done. Complicated transactions on Flatbush Avenue across from the Barclays Center that require a blistering pace of lease development and execution - always get done with Meltzer Lippe.*

*In another instance, we used Meltzer Lippe - not a Manhattan law firm - on a transaction that broke the per-buildable square foot purchase price record for the Atlantic Yards, Brooklyn sub-market. Even now we are working on transactions with the firm to bring major Manhattan restaurateurs to the Barclays scene.*

*The collective wisdom and experience Meltzer Lippe brings to bear is priceless. They are delicate, probing and insightful. Where others have shrugged, Meltzer Lippe solves problems and gets things done, and with our family owning over 65 properties in Brooklyn, Queens and Manhattan Meltzer Lippe's practical, yet creative approach is exactly what we need.*

*In the end we couldn't be happier than we are with Meltzer Lippe. We think of them as family."*

## Looking to the Future

At Meltzer Lippe each practice areas touches successful people in business. Executing tax deals others said couldn't be done, managing the transfer of wealth emphasizing minimal tax consequence and maximum client control, helping client business grow through sound corporate advice and innovative real estate acquisitions, and protecting enterprise through astute labor & employment counsel, backed by shrewd litigators.

A common denominator for all Meltzer Lippe practice groups has been success – to grow it, save it, protect and nurture the success of our clients. In a way, Meltzer Lippe practices “Law for Success.”



*Mark E. Wilensky*

And, by following this path (Law For Success) the firm has managed to attract very successful attorneys, or as Steve Breitstone says, “Talent begets talent.” Accordingly, the firm’s growth accelerates each day.

By example, when Mark E. Wilensky and Scott L. Newman joined the tax and trusts & estates practice groups the firm’s total number of advanced degrees in taxation hit sixteen (16), and the number of American Bar Association Tax Section Chairs - in house - stands at two.

Mark joined Meltzer Lippe from Roberts & Holland, LLP, where for a decade he worked: on Federal and State, tax planning matters; and settled Federal audits involving tax shelters and conservation easements and New York State and City audits involving personal income tax, real estate transfer tax, sales tax, commercial rent tax, and unincorporated business tax.



*16 LL.M.s in Taxation,  
20 tax attorneys,  
and two ABA tax  
section chairs*

Mark is the current Chair of the American Bar Association Tax Section's Sales, Exchanges & Basis Committee, attained his LL.M. in Taxation from NYU, his J.D. from Columbia University School of Law where he was a Harlan Fiske Stone Scholar, two M.A.'s from the University of Chicago, an M.A. from the University of Illinois and his B.A. from The Johns Hopkins University. In 2012 the American Bar Association awarded Mark a Nolan Fellowship in honor of his leadership and outstanding contributions to the Tax Section.

Meanwhile, Scott L. Newman joined Meltzer Lippe from a Chambers USA Top Tier firm and previously practiced at Willkie, Farr & Gallagher and McDermott, Will & Emery. Scott's practice focuses on a wide range of estate planning, wealth preservation and trust and estate administration services, including but not limited to: devising, implementing and administering sophisticated estate plans for domestic and international individuals and families; plans for management and ownership succession in privately-held entities; advising clients regarding charitable giving, including the formation and administration of charitable entities; representing beneficiaries and fiduciaries in trust and estate litigation; addressing estate and gift tax audits and much more.



*Scott L. Newman*

Scott attained his LL.M. from the University of Miami School of Law, his J.D. cum laude from The George Washington University School of Law and his B.A. from The George Washington University. Scott is admitted to the New York and Florida State Bars and the United States Tax Court.

\* \* \* \* \*

## Epilogue

The future is bright at Meltzer Lippe. The decisions of Mark E. Wilensky and Scott L. Newman to join the firm are just the latest testament to a vision formed over 43 years ago: business-oriented, highly educated, sophisticated practitioners will always be in demand.

Proud to be your business law firm comprised of partners in law and business drawing talent from the ranks of the nation's best universities and halls of New York City's largest, most prestigious law firms.

The realization of this vision has been extraordinary. So please, accept this invitation to call, arrange a meeting and put Meltzer Lippe to the test.

*After all, lunch is on the house.*

Sincerely,

Lew Meltzer

Managing Partner  
Meltzer, Lippe, Goldstein & Breitstone, LLP





# WE WILL

## *Appendix A*

### **Provide Value**

We will charge fees that make sense in relation to what we accomplish for you.

### **Use Common Sense**

We use practical, common sense to facilitate your matter.

### **Involve Partners**

With more partners than associates we provide clients meaningful partner involvement.

### **Understand You and Your Business**

We are better able to understand your business and therefore, your objectives and problems.

### **Expedite Your Matter / Keep You Informed**

We will not be an impediment; we will get your deal done and you will know what is going on.

### **Return Phone Calls / Listen**

We will return your calls within 24 hours. We will listen to you.



# WE WILL NOT

*Appendix B*

## **Overstaff**

We will not overstaff your matter with a slew of superfluous lawyers.

## **Overcharge**

We will not overcharge you.

## **Allow Your Matter to Linger**

We will not forget about you and your matter.

## **Bill You For Our Learning Curve**

We will not charge you for learning about your business or for what we should know.

## **Be Arrogant**

We not be condescending to you or your staff.

## **Send Surprise Invoices**

We will not incur charges you have not approved.