



## **CORPORATE PROFILE**

### **MANHATTAN OFFICE**

420 Lexington Avenue  
Suite 2154  
New York, New York 10170  
(212) 324-2860

### **NEW JERSEY OFFICE**

55 Madison Avenue  
Suite 400  
Morristown, New Jersey 07960  
(973) 285-3195

### **CORPORATE HEADQUARTERS**

170 Old Country Road  
Suite 501  
Mineola, New York 11501  
(516) 248-9777  
Fax No. (516) 248-9828

### **LOS ANGELES OFFICE**

468 N. Camden Drive  
Suite 200  
Beverly Hills, California 90210  
(424) 219-5570

### **MIAMI OFFICE**

1221 Brickell Avenue  
Suite 900  
Miami, Florida 33131  
(305) 374-4611

## **CORPORATE PROFILE**

The firm of Goodman-Marks Associates, Inc., with offices located at 170 Old Country Road, Mineola, New York; 420 Lexington Avenue, New York, New York; 55 Madison Avenue, Morristown, New Jersey; 468 N. Camden Drive, Beverly Hills, California; and 1221 Brickell Avenue, Miami, Florida, is a licensed real estate appraisal and consulting firm, as well as a licensed real estate brokerage. We have extensive experience in the valuation of a wide range of property types and interests including, but not limited to, vacant land and commercial properties, manufacturing facilities and residential buildings.

Goodman-Marks and its predecessor firm have been in the real estate valuation and consulting field for over 50 years. The company staff (30 employees) is comprised of senior appraisers, appraisers, research, support, editorial and clerical personnel. Appraisal designations of various personnel include MAI, SRA, IFA and others.

Principals and executives include:

<i><b>Matthew J. Guzowski</b></i>	<i><b>President</b></i>
<i><b>Stephen Deutsch</b></i>	<i><b>Chairman</b></i>
<i><b>Cliff Holtermann</b></i>	<i><b>Executive Vice President</b></i>
<i><b>Matthew F. Boylan</b></i>	<i><b>Executive Vice President</b></i>
<i><b>Michael J. Guzowski</b></i>	<i><b>Senior Vice President</b></i>
<i><b>Zachary M. Hendrickson</b></i>	<i><b>Senior Vice President</b></i>

The firm has furnished real estate appraisals to financial institutions for mortgage and sale purposes, and many of these valuation assignments have been performed throughout the country.

We have represented municipalities and litigants for condemnation, ad valorem (certiorari) tax review and zoning matters, as well as real estate assessing for communities and consultations with them in an ongoing assessment program.

The types of assignments that we typically handle encompass all facets of the real estate appraisal/consultation spectrum. These have included office buildings (both urban and suburban), bank branches, shopping centers (strip, neighborhood and regional mall), freestanding department stores, fast-food buildings, gas stations, apartment houses (both urban and suburban; high-rise and garden type), cooperative and condominium residential housing (to be developed as well as to be converted), senior citizen residential complexes, mixed-use developments, hotels and motels, industrial and warehouse facilities and vacant land. Special types have included banks, auto showrooms, theaters, schools, bowling alleys, golf courses, nursing homes, assisted living facilities, hospitals and other health-related properties, etc.

Members of the firm have testified as to the value of land and buildings before the Supreme Court of the State of New York, the Court of Claims of New York State, the United States Federal Court and the United States Bankruptcy Court. Testimony also has been given before municipalities throughout the New York metropolitan area.

Other challenging assignments involving properties with hazardous waste contamination have been performed for litigation, mortgage and consultation purposes.

In addition to articles in various trade publications, we have contributed to, and are published in, various law books and legal texts such as *Real Estate Transactions* by Professor Patrick Rohan, published by Matthew Bender.

Individual members of the firm have achieved professional recognition and have been elected officers in various state and local real estate appraisal and related organizations.

Members of the firm have appeared as lecturers at many seminars and as instructors for continuing education courses.

Memberships held by various personnel include:

APPRAISAL INSTITUTE (MAI, SRA)

THE REAL ESTATE BOARD OF NEW YORK, INC.

ASSESSORS ASSOCIATION OF NASSAU COUNTY

MORTGAGE BANKERS ASSOCIATION OF NEW YORK

COLUMBIA SOCIETY OF REAL ESTATE APPRAISERS, INC. (CSA)

NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS (NAIFA)

INSTITUTE OF REAL ESTATE- HOFSTRA UNIVERSITY

THE ROYAL INSTITUTION OF CHARTERED SURVEYORS (MRICS)

Resumes of the principals and executives of the firm are provided as follows:

**MATTHEW J. GUZOWSKI, MAI, MRICS, PRESIDENT**  
**GOODMAN-MARKS ASSOCIATES, INC.**

**GENERAL EXPERIENCE**

Over 39 years as a commercial real estate appraiser and consultant

Testified as an expert witness – New York State Supreme Court, New York County  
New York State Supreme Court, Queens County  
New York State Supreme Court, Kings County  
New York State Supreme Court, Richmond County  
New York State Supreme Court, Nassau County  
New York State Supreme Court, Suffolk County  
U.S. District Court, Eastern District of New York  
U. S. Bankruptcy Court, Kings County  
Civil Court of the City of New York, Kings County  
District Court, Landlord & Tenant Court, Suffolk County  
Zoning and Arbitration Testimony, Nassau and Suffolk Counties  
The Court of Chancery, State of Delaware, Wilmington, DE  
Circuit Court of the Sixteenth Judicial Circuit, Monroe Co., FL  
Superior Court, Chancery Div., Monmouth County, NJ  
American Arbitration Association, various cases

**EMPLOYMENT**

4/91 to Date: *Goodman-Marks Associates, Inc.*

President preparing narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, real estate tax certiorari actions and condemnation cases.

1/83 to 4/91: *New York City Economic Development Corporation*  
161 William Street  
New York, New York

Vice President of appraisal services preparing narrative appraisal reports and reviewing fee appraisals to determine the market value of real estate for disposition, development and lease.

**EDUCATION**

**College:** St. John's University  
Degree: MBA – Finance  
December, 1989

Queens College, C.U.N.Y.  
Degree: BA – English  
January, 1981

**Professional:** Appraisal Institute  
Courses successfully completed:

1A1 - Real Estate Appraisal Principles  
1A2 - Basic Valuation Procedures  
SPP - Standards of Professional Practice  
1BA - Capitalization Theory & Techniques - Part A  
1BB - Capitalization Theory & Techniques - Part B  
2-1 Case Studies in Real Estate Valuation  
2-2 Report Writing and Valuation Analysis

***MATTHEW J. GUZOWSKI, MAI, MRICS, PRESIDENT***  
**GOODMAN-MARKS ASSOCIATES, INC. (continued)**

**Professional:**  
**(continued)**

Seminars attended:

Arbitration in Real Estate

Real Estate Financial Statement Analysis

**PROFESSIONAL MEMBERSHIP**

Appraisal Institute - MAI Designation #10114

Long Island, New York Chapter

Chairman – Admissions Committee, Long Island Chapter, 2000-2006

Chairman – Budget & Finance Committee, Long Island Chapter, 2007

Treasurer – Long Island Chapter, 2007

Secretary – Long Island Chapter, 2008

Vice President – Long Island Chapter, 2009

Senior Vice President – Long Island Chapter, 2010

President – Long Island Chapter, 2011

The Royal Institution of Chartered Surveyors I.D. #6404964

REBNY – Membership I.D. #49202

Community Bankers Mortgage Forum

International Right of Way Association I.D.#7902612

**GUEST LECTURER**

New York University – Real Estate Institute

**LICENSES**

Certified General Real Estate Appraiser

State of New York Certificate #468986

State of New Jersey Certificate #42RG00146100

State of Connecticut Certificate #RCG0001210

State of Pennsylvania Certificate #GA004205

New York State Salesperson License #10401205644

***STEPHEN DEUTSCH, IFA, CSA-G, CHAIRMAN  
GOODMAN-MARKS ASSOCIATES, INC.***

**GENERAL EXPERIENCE**

Over 54 years as a commercial real estate appraiser and consultant

**PROFESSIONAL MEMBERSHIPS**

The National Association of Independent Fee Appraisers (NAIFA)  
Member, IFA Designation

The NAIFA has a mandatory program of continuing education for designated members. I have successfully completed this program for the cycle ending December 31, 2018.

Columbia Society of Real Estate Appraisers, Inc.  
Member, CSA-G Designation  
Member of The Board of Governors  
Appraisal Review Committee  
Instructor, Advanced Appraisal Course at Hofstra University,  
Uniondale, New York

**REAL ESTATE-RELATED COURSES**

Appraisal Institute  
Basic Principles, Methods and Techniques  
Urban Properties  
Professional Practices and Standards

Columbia Society of Real Estate Appraisers  
Basic Real Estate Appraisal Course (Adelphi University)  
Advanced Real Estate Appraisal Course (Adelphi University)

National Association of Independent Fee Appraisers  
Income Property Appraising Investment Analysis (Stony Brook University)

New York Accredited Courses for Real Estate Salespeople and Brokers (C.W. Post)

Long Island Builders Institute - Construction Course

**LICENSES**

Certified General Real Estate Appraiser, N.Y. Certificate #464638  
New York State Approved Real Estate Appraiser Instructor  
Licensed Real Estate Broker, N.Y.S. #433012

***CLIFF HOLTERMANN, EXECUTIVE VICE PRESIDENT***  
***GOODMAN-MARKS ASSOCIATES, INC.***

**EMPLOYMENT**

1997 to Date: *Goodman-Marks Associates, Inc.*  
Executive Vice President preparing narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, real estate tax certiorari actions and condemnation cases.

1990 to 1997: *New York City Economic Development Corporation (EDC)*  
110 William Street  
New York, New York 10038  
  
Assistant Vice President within Real Estate Development Division - responsible for managing and reviewing all fee appraisal reports relating to the sale and leasing of city-owned properties by the division.

1982 to 1990: *New York City Public Development Corporation (PDC)*  
161 William Street  
New York, New York 10038  
  
Project Manager within Real Estate Sales Division

**EDUCATION**

Post Graduate: Pratt Institute, Brooklyn, New York  
Degree: Masters, City and Regional Planning

College: State University of New York at Stony Brook, Long Island, NY  
Degree: BS, Environmental Studies

**PROFESSIONAL AFFILIATION**

Appraisal Institute - Associate Member  
Long Island, New York Chapter

**LICENSE**

Certified General Real Estate Appraiser:  
N.Y. Certificate #4648080

***MATTHEW F. BOYLAN, MAI, EXECUTIVE VICE PRESIDENT***  
**GOODMAN-MARKS ASSOCIATES, INC.**

**EMPLOYMENT**

7/07 to Present:

*Goodman-Marks Associates, Inc.*

Executive Vice President preparing advanced narrative appraisal reports of income-producing and other properties to determine market valuations. Assignments include financing for many local and national lenders, government/municipality work, real estate tax certiorari actions, condemnation, litigation, arbitration, estate planning and large-scale downtown revitalization projects among other things. Over the past several years Matthew has concentrated his work in the New York City market, including each of the five (5) Boroughs. Matthew also has experience valuing commercial property in a variety of markets including Long Island, Westchester, New Jersey, Connecticut, Boston, Raleigh and Washington DC.

**EDUCATION**

**Professional:**

Courses successfully completed:

*Appraisal Institute*

Course 100GR – Basic Appraisal Principles

Course 101GR – Basic Appraisal Procedures

Course 300GR – Real Estate Finance Statistics and Valuation Modeling

Course 401G – General Appraiser Sales Comparison Approach

Course 400G – General Appraiser Market Analysis and Highest & Best Use

Course N403G – General Appraiser Income Approach/Part 1

Course N404G – General Appraiser Income Approach/Part 2

Course 402G – General Appraiser Site Valuation and Cost Approach

Course N420DM – Business Practices and Ethics

Course 405G – General Appraiser Report Writing and Case Studies

AQ-GE-1 – Fair Housing, Fair Lending and Environmental Issues

Course 501GD – Advanced Income Capitalization

Course 503GD – Advanced Concepts & Case Studies

General Demonstration Report – Capstone Program

*New York University*

USPAP - Uniform Standards of Professional Appraisal Practice

*New York Real Estate Institute*

GE-3 – Using the HP12C Financial Calculator

**College:**

*Buffalo State College, Buffalo, New York*

Bachelor of Science Degree

Major: Business Administration

2003-2007

**PROFESSIONAL MEMBERSHIP**

Appraisal Institute - MAI Designation

**LICENSE**

Certified General Real Estate Appraiser

New York State Certificate #4651008

**MICHAEL J. GUZOWSKI, MAI, MRICS, SENIOR VICE PRESIDENT**  
**GOODMAN-MARKS ASSOCIATES, INC.**

**EMPLOYMENT**

7/21 to Date:

*Goodman-Marks Associates, Inc.*

3/12 to 5/19, 8/19-10/20

Senior Vice President preparing narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, litigation, real estate tax certiorari actions and condemnation cases.

5/19-8/19, 10/20-7/21:

*Kirkland & Ellis LLP*

Associate representing private equity sponsors in connection with fund formation and joint venture activities as well as a wide range of complex real estate-related transactions including financing, acquisitions, dispositions, and joint ventures for a variety of single and multi-asset portfolios.

**GENERAL EXPERIENCE**

Over 10 years of experience in the valuation of office buildings, shopping centers, industrial buildings, apartment buildings, mixed-use developments, religious and institutional facilities, vacant land, transferrable development rights, etc. Types of assignments include market value estimates, rental studies and consultations utilized by banks, financial institutions, developers, accountants and attorneys for acquisitions, financing, portfolio valuation, and litigation purposes.

**LICENSES**

Certified General Real Estate Appraiser: New York Certificate #46000052904

Certified General Real Estate Appraiser: New Jersey Certificate #42RG00279100

Certified General Real Estate Appraiser: Connecticut Certificate #RCG.0001790

Licensed Real Estate Broker: New York License #10351217488

**EDUCATION**

**Graduate:**

Hofstra University – Maurice A. Deane School of Law

Degree: Juris Doctor, *Magna Cum Laude*, May 2020

**Undergraduate:**

St. John's University

Degree: Bachelor of Arts, *English Major, Philosophy of Law Minor*, May 2013

**Professional:**

American Real Estate School

R5: Basic Appraisal Principles

R6: Basic Appraisal Procedures

R7: Residential Market Analysis and Highest and Best Use

R8: Residential Appraisal Site Valuation and Cost Approach

R9: Residential Sales Comparison and Income Approach

R10: Residential Report Writing and Case Studies

G4: General Market Analysis and Highest and Best Use

G5: General Appraiser Sales Comparison Approach

G6: General Site Valuation and Cost Approach

G7: General Appraisal Income Approach

G8: General Appraisal Report Writing and Case Studies

GE1: Fair Housing, Fair Lending and Environmental Issues

GE3: Using the HP-12C Financial Calculator

Statistics, Modeling and Finance

Supervisory Appraiser/Trainee Appraiser Course

National Uniform Standards of Professional Appraisal Practice (USPAP)

***MICHAEL J. GUZOWSKI, MAI, MRICS, SENIOR VICE PRESIDENT  
GOODMAN-MARKS ASSOCIATES, INC. (continued)***

**EDUCATION (continued)**

**Professional:**            Appraisal Institute  
Advanced Income Capitalization  
Quantitative Analysis  
Advanced Market Analysis and Highest and Best Use  
Advanced Concepts and Case Studies

**PROFESSIONAL MEMBERSHIP**

**Appraisal Institute:**    *Designated Member of the Appraisal Institute (MAI Designation),  
Membership #586579, Metropolitan New York Chapter*

**Royal Institution of  
Chartered Surveyors:**   *Member of the Royal Institution of Chartered Surveyors,  
Chartered Valuation Surveyor, Membership #6984384*

**ZACHARY M. HENDRICKSON, MAI, SENIOR VICE PRESIDENT**  
**GOODMAN-MARKS ASSOCIATES, INC.**

**EMPLOYMENT**

6/12 to Date:

*Goodman-Marks Associates, Inc.*

Vice President preparing narrative appraisal reports of income-producing and other properties to determine market valuations. Assignments include financing for many local and national lenders, HUD Rent Comparability Studies, LIHTC Market Studies, government and municipality work, real estate tax certiorari actions, condemnation, litigation, arbitration, estate planning, economic development projects, and ground lease negotiations, among other things.

**EDUCATION**

**Professional:**

**Courses Successfully Completed**

Advanced Market Analysis and Highest and Best Use  
Advanced Concepts & Case Studies  
Advanced Income Capitalization  
Quantitative Analysis  
General Appraiser Income Approach/Part 1  
General Appraiser Income Approach/Part 2  
General Appraiser Site Valuation and Cost Approach  
General Appraiser Sales Comparison Approach  
Real Estate Finance, Statistics and Valuation Modeling  
R5: Basic Appraisal Principles  
R6 Basic Appraisal Procedures  
R7: Residential Market Analysis and Highest and Best Use  
R8: Residential Appraisal Site Valuation and Cost Approach  
R9: Residential Sales Comparison and Income Approach  
R10: Residential Report Writing and Case Studies  
Supervisory Appraiser/Trainee Appraiser Course  
USPAP 15  
General Appraiser Report Writing  
General Appraiser Market Analysis and Highest and Best

Use

**College:**

Nichols College (May, 2012)  
Bachelor of Science in Business Administration  
Major: Economics

**PROFESSIONAL MEMBERSHIP -**

Appraisal Institute - MAI Designation

**STATE LICENSES**

Certified General Real Estate Appraiser  
New York Certificate #4652000

## **LIST OF CLIENTS\***

ACORE CAPITAL	CATHAY BANK
ADELPHI UNIVERSITY	CENTRAL FEDERAL SAVINGS & LOAN ASSOCIATION
AEGON USA REALTY ADVISORS, INC.	CENTRAL STATE BANK
AIG GLOBAL REAL ESTATE INVESTMENTS	CHASE MANHATTAN BANK, N.A.
AIR CHINA INTERNATIONAL CORP.	CHRYSLER CAPITAL CORP.
ALLIED CHEMICAL CORP.	CHUBB GROUP OF INSURANCE COMPANIES
ALLSTATE LIFE INSURANCE COMPANY	CHURCH DEVELOPMENT FUND, INC.
AMERASIA BANK	CIGNA CORP.
AMERICAN CYANAMID COMPANY	CIT GROUP/BUSINESS CREDIT, INC.
AMERICAN HOME PRODUCTS CORP.	CITIBANK, N.A.
AMERICAN PROPERTY INVESTORS	CITICORP REAL ESTATE, INC.
AMERITAS LIFE INSURANCE CORP.	CITICORP TECHNICAL SERVICES GROUP
APPLE INC.	CITIES SERVICE OIL COMPANY
APPLE BANK FOR SAVINGS	CITIGROUP PRIVATE BANK
ARBOR NATIONAL COMMERCIAL MORTGAGE CORP.	CITIZENS SAVINGS & LOAN ASSOCIATION
ARLEN REALTY AND DEVELOPMENT CORP.	CITYTRUST
ARTESIA MORTGAGE CAPITAL CORP.	COLIN DEVELOPMENT, LLC
ASTORIA FEDERAL SAVINGS & LOAN ASSOCIATION	COLORADO FEDERAL SAVINGS BANK
ATLANTIC BANK OF NEW YORK	COMMUNITY NATIONAL BANK
AVALONBAY COMMUNITES, INC.	COMMUNITY PRESERVATION CORP.
AVIS, INC.	CONCORDE & CIE, L.P.
BALL CORP.	CONSOLIDATED EDISON COMPANY OF NEW YORK
BANK LEUMI TRUST COMPANY OF NEW YORK	CONTINENTAL BANK
BANK OF AMERICA	CORPORATE PROPERTY INVESTORS
BANK OF GREAT NECK	COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION
BANK OF NEW YORK	COZEN O'CONNOR
BANK OF SMITHTOWN	CREDIT FACTS OF AMERICA, PITTSBURGH, PENNSYLVANIA
BANK OF THE OZARKS	CROWN CENTRAL PETROLEUM CORP.
BANKERS FEDERAL SAVINGS FSB	CUSTOMERS BANK
BANK UNITED	CVS REALTY CO.
THE BARRINGTON CONSULTING GROUP, INC.	DIME COMMUNITY BANK
BASSER-KAUFMAN, LLC	THE DIME SAVINGS BANK OF NEW YORK, FSB
BAYSIDE FEDERAL SAVINGS & LOAN ASSOCIATION	THE DIME SAVINGS BANK OF WILLIAMSBURGH
BEAR STEARNS COMMERCIAL MORTGAGE, INC.	DLJ MORTGAGE CAPITAL, INC.
BENJAMIN DEVELOPMENT CO., INC.	DUPONT COMPANY
DAVID BERDON & CO.	EASTERN SAVINGS BANK
BCB COMMUNITY BANK	EAST NEW YORK SAVINGS BANK
BETHPAGE FEDERAL CREDIT UNION	EAST RIVER SAVINGS BANK
BLUMENFELD DEVELOPMENT GROUP, LTD.	EAST WEST BANK
BOSTON CAPITAL	EDWARD JOHN NOBLE FOUNDATION
BOSTON VALUATION GROUP	ELIAS PROPERTIES
BOWERY SAVINGS BANK	ELK INVESTORS
BOY SCOUTS OF AMERICA	EMPIRE STATE DEVELOPMENT
B.P. AMOCO	EMPIRE VALUATION CONSULTANTS, INC.
BPD BANK	ENGEL BURMAN SENIOR HOUSING
BRENT/MAKO REAL ESTATE GROUP	EQUITAS CAPITAL GROUP
BRESLIN REALTY DEVELOPMENT CORP.	ESTEE LAUDER COMPANIES
BRODSKY ORGANIZATION	EUROPEAN AMERICAN BANK & TRUST COMPANY
BROOKLYN SAVINGS BANK	EXXON CO., U.S.A.
BROOKS AND CANTOR, LLP	FEDERAL DEPOSIT INSURANCE CORP.
BRT REALTY TRUST	FEDERAL HOME LOAN BANK BOARD
BUILDERS BANK	FEDERAL HOME LOAN BANK OF NEW YORK
CAPITAL ONE, N.A.	FEDERAL SAVINGS & LOAN INSURANCE CORP.
CABLEVISION	FEDERATED ASSOCIATES
	FIDELITY & GUARANTY LIFE INSURANCE CO.

---

\* Past and Present

FINOVA REALTY  
FIRST AMERICAN TITLE INSURANCE CO. OF NY  
FIRST CENTRAL SAVINGS BANK  
FIRST COLONY LIFE INSURANCE COMPANY  
FIRST FIDELITY BANK, N.A. OF NEW JERSEY  
FIRST MORTGAGE INVESTORS  
FIRST NATIONAL BANK OF LONG ISLAND  
FIRST NATIONAL BANK OF NEW YORK CITY  
THE FIRST NATIONAL BANK OF NEW JERSEY  
FIRST NATIONAL CITY BANK  
FIRST NATIONWIDE BANK  
FIRST NATIONWIDE FEDERAL SAVINGS & LOAN ASSN.  
FIRST UNION CORP.  
FLAGSHIP FIRST NATIONAL BANK OF MIAMI BEACH  
FLUSHING SAVINGS BANK  
FORTIS ASSET MANAGEMENT  
FORT MADISON BANK AND TRUST COMPANY (IOWA)  
FORT MADISON SAVINGS & LOAN ASSOCIATION (IOWA)  
FORTIS ASSET MANAGEMENT  
FORTUNOFF  
GARDEN CITY CO., INC.  
G.E. FINANCIAL ASSURANCE HOLDING, INC.  
GENERAL BUILDING LABORERS LOCAL 66  
GENERAL ELECTRIC CAPITAL ASSURANCE CO.  
GENERAL MOTORS CORP.  
GENWORTH LIFE INSURANCE COMPANY OF NY  
GERALD HINES INTERESTS  
GIRL SCOUTS OF NASSAU COUNTY, INC.  
GOLD COAST BANK  
GOLDOME REALTY CREDIT CORP.  
GRASSHOPPER BANK  
GREAT EASTERN BANK  
GREATER NEW YORK SAVINGS BANK  
GREENPOINT SAVINGS BANK  
GUARDIAN LIFE INSURANCE COMPANY  
GUCCI AMERICA, INC.  
GULF OIL CORP.  
G.S. WILCOX & CO.  
HAB BANK  
HANOVER COMMUNITY BANK  
HARMONY HEIGHTS SCHOOL  
HARTFORD INVESTMENT MANAGENT COMPANY  
HEBREW ACADEMY OF NASSAU COUNTY  
HEMPSTEAD AUTO CO., INC.  
HERALD NATIONAL BANK  
HICKSVILLE FIRE DEPARTMENT  
HOFSTRA UNIVERSITY  
HOLIDAY ORGANIZATION, INC.  
HOLYOKE MUTUAL FIRE INSURANCE COMPANY  
HOME DEPOT  
HOME LIFE INSURANCE COMPANY  
HOMEQUITY  
HORN AND HARDART COMPANY  
HSBC BANK USA  
HUDSON VALLEY BANK  
INDUS AMERICAN BANK  
INSTITUTIONAL INVESTORS TRUST  
INTERBANK OF NEW YORK  
INTERBAY FUNDING

INTERNATIONAL BROTHERHOOD OF ELECTRIC WORKERS  
INTERNATIONAL BROTHERHOOD OF TEAMSTERS  
INTERNATIONAL VISUAL CORP.  
ISLAND FEDERAL CREDIT UNION  
ITT SHERATON CORP.  
JAMAICA HOSPITAL MEDICAL CENTER  
J.C. PENNEY COMPANY, INC.  
JEFFERSON SAVINGS & LOAN ASSOCIATION  
JERSEY MORTGAGE COMPANY  
J. HENRY SCHRODER BANK AND TRUST COMPANY  
JOHN HANCOCK LIFE INSURANCE COMPANY  
JOVIA FINANCIAL CREDIT UNION  
JPMORGAN CHASE BANK, N.A.  
KEY BANK N.A.  
KEYSPAN CORP.  
KEYSPAN ENERGY  
KNICKERBOCKER FEDERAL SAVINGS & LOAN ASSN.  
LAKE GROVE SCHOOL  
LAZARUS BURMAN ASSOCIATES  
LEHMAN BROTHERS  
LENDERS SERVICE INCORPORATED  
LERNER HEIDENBERG PROPERTIES  
LIGHTHOUSE REAL ESTATE VENTURES, INC.  
LILCO  
LINCOLN EQUITIES GROUP  
LINCOLN SAVINGS BANK  
LIRO ARCHITECTS + PLANNERS, P.C.  
LITTON INDUSTRIES  
LOCAL 806 TEAMSTER PENSION FUND  
LOCKWOOD, KESSLER & BARTLETT  
LOEB PARTNERS REALTY  
LONE ROCK BANK (IOWA)  
LONG ISLAND BANK  
LONG ISLAND LIGHTING COMPANY  
LONG ISLAND SAVINGS BANK  
LONG ISLAND JEWISH-HILLSIDE MEDICAL CENTER  
LOTTE NEW YORK PALACE HOTEL  
LOWES HOMECENTERS  
LUKOIL NORTH AMERICA, LLC  
M. FORTUNOFF OF WESTBURY CORP.  
M. ROBERT GOLDMAN & CO.  
M&T BANK  
MACK CORP.  
MADISON NATIONAL BANK  
MALL PROPERTIES INC.  
MANHATTAN-BRONX POSTAL EMPLOYEES' UNION  
MANHATTAN LIFE INSURANCE COMPANY  
MANHATTAN SAVINGS BANK  
MARINE MIDLAND BANK  
MARKS, PANETH & SHRON, LLP  
MASPETH FEDERAL SAVINGS BANK  
MBL LIFE ASSURANCE CORP.  
MCDONALD'S CORP.  
MERCANTILE BANK OF CANADA  
MERRILL LYNCH BUSINESS FINANCIAL SERVICES, INC.  
MERRILL LYNCH HUBBARD, INC.  
MERRILL LYNCH INVESTMENT BANK  
MERRILL LYNCH LIFE INSURANCE COMPANY  
MERRILL LYNCH, PIERCE FENNER & SMITH

METROPOLITAN COMMERCIAL BANK  
METROPOLITAN LIFE INSURANCE COMPANY OF AMERICA  
METROPOLITAN COMMERCIAL BANK  
METROPOLITAN TRANSPORTATION AUTHORITY  
THE MITSUBISHI BANK LTD.  
MONEY REAL ESTATE INVESTMENT MANAGEMENT  
MORGAN GUARANTY TRUST COMPANY OF NEW YORK  
MORTGAGE GROWTH INVESTORS  
MUSS DEVELOPMENT COMPANY AND AFFILIATES  
MUTUAL BENEFIT LIFE INSURANCE COMPANY  
MUTIAL OF NEW YORK  
NASSAU BOCES AT CARLE PLACE  
NASSAU CEMETERY ASSOCIATION  
NATIONAL BANK OF NEW YORK CITY  
NATIONAL COOPERATIVE BANK  
NATIONAL GRID  
NEFCU  
NEW YORK BANK FOR SAVINGS  
NEW YORK COMMUNITY BANK  
NEW YORK & NEW JERSEY PORT AUTHORITY  
THE NEW YORK HOSPITAL - QUEENS MEDICAL CENTER  
NORSTAR BANK  
NORTH AMERICAN LIFE AND CASUALTY COMPANY  
NORTH AMERICAN SAVINGS BANK, FSB  
NORTH AMERICAN MORTGAGE INVESTORS  
NORTH FORK BANK  
NORTHROP GRUMMAN CORP.  
NORTH SHORE UNIVERSITY HOSPITAL  
NOVASTAR HOME MORTGAGE, INC.  
NYNEX  
OCEAN FIRST BANK  
OHEKA CASTLE  
OHIO NATIONAL LIFE  
OMNI NEW YORK, LLC  
ORITANI BANK  
OVERSEAS-CHINESE BANKING CORP. LTD.  
PARALLEL CAPITAL CORP.  
PARKWAY BANK & TRUST COMPANY  
PARKWAY HOSPITAL  
PARRISH ART MUSEUM  
PATROLMEN'S BENEVOLENT ASSN. (NASSAU COUNTY)  
PEAPACK-GLADSTONE BANK  
PECONIC LAND TRUST  
PEOPLE'S UNITED BANK  
PHILADELPHIA NATIONAL BANK (PENNSYLVANIA)  
PHOTOCIRCUITS CORP.  
PONCE DELEON FEDERAL BANK  
PORCELANOSA USA  
PRENTISS PROPERTIES LIMITED, INC.  
PRESBYTERY OF LONG ISLAND  
PRESERVATION DEVELOPMENT PARTNERS  
PRESIDENTIAL BANK  
PROVIDENT BANK  
PROVIDENT MUTUAL  
PRUDENTIAL BANK & TRUST COMPANY, ATLANTA, GA  
PRUDENTIAL INSURANCE COMPANY OF AMERICA  
PRUDENTIAL SAVINGS BANK  
PSEG  
PUBLISHERS CLEARING HOUSE

QUEENS COUNTY SAVINGS BANK  
RECHLER EQUITY PARTNERS/RSQUARED  
RECKSON ASSOCIATES  
RENAISSANCE TECHNOLOGIES  
REPUBLIC BANK FOR SAVINGS  
REPUBLIC NATIONAL BANK  
RESIDENTIAL FUNDING  
RESOLUTION TRUST CORP.  
R.H. MACY AND COMPANY, INC.  
RIDGEWOOD SAVINGS BANK  
RIVER BANK AMERICA  
RIVERHEAD SAVINGS BANK  
RMWC  
ROCKROSE DEVELOPMENT CORP.  
ROCKVILLE BANK  
ROMAN CATHOLIC DIOCESE OF ROCKVILLE CENTRE  
ROOSEVELT & CROSS, INC.  
ROOSEVELT SAVINGS BANK  
THE ROSLYN SAVINGS BANK  
ROYAL BANK AND TRUST COMPANY  
RXR REALTY  
ST. JOSEPH'S COLLEGE  
ST. PAUL FIRE AND MARINE INSURANCE COMPANY  
THE SALVATION ARMY  
SANTANDER BANK  
SAVOY BANK  
SB ONE BANK, ITS SUCCESSORS AND/OR ASSIGN  
SCHMERGEL COMPANY  
SCOTT HOTEL ASSOCIATES  
SEA COAST FUNDING CORP.  
SEAMEN'S BANK FOR SAVINGS, FSB  
SECURITY NATIONAL BANK  
SELF RELIANCE (N.Y.) FEDERAL CREDIT UNION  
SEROTA PROPERTIES  
SHEET METAL WORKERS NATIONAL PENSION FUND  
SHELL OIL COMPANY  
SHERATON CORP.  
SHOPCO COMPANY  
SISTERS OF THE ORDER OF ST. DOMINIC  
SLANT/FIN CORP.  
SOCIETY OF ST. JOHN LAND  
SOCIETY OF THE NEW YORK HOSPITAL  
SOUTH NASSAU COMMUNITIES HOSPITAL  
SOUTHERN FARM BUREAU LIFE INSURANCE CO.  
SOUTHERN LAND COMPANY  
SOUTHSIDE HOSPITAL  
SOVEREIGN BANK  
SPERRY RAND CORP.  
SPIEGEL ASSOCIATES, INC.  
SPRING BANK  
STAR CAPITAL CONSULTING GROUP, LLC  
STATE BANK OF LONG ISLAND  
STEEL EQUITIES  
SUFFOLK COUNTY NATIONAL BANK  
SUFFOLK FEDERAL CREDIT UNION  
SUNAMERICA ANNUITY & LIFE INSURANCE CO.  
SUN OIL COMPANY  
SUNTRUST BANK

TARTAN OIL CORP.  
TAUBMAN COMPANY  
TD BANK, N.A.  
TILLES INVESTMENT COMPANY  
TIME EQUITIES, INC.  
TITLE GUARANTEE COMPANY  
TORONTO-DOMINION BANK (CANADA)  
TOYOTA FINANCIAL SERVICES  
TOYOTA MOTOR CREDIT CORPORATION  
TRANSAMERICA COMMERCIAL R.E. FINANCE, LLC  
TRANSPORT WORKERS UNION OF AMERICA  
THE TRAVELERS INSURANCE COMPANIES  
THE TRUST FOR GOVERNORS ISLAND  
TRUST FOR PUBLIC LAND  
ULSTER SAVINGS BANK  
UNION CENTRAL LIFE INSURANCE COMPANY  
UNITED BANK  
UNITED CRAFTS & INDUSTRIAL WORKERS UNION  
U-HAUL REAL ESTATE COMPANY  
U.S. ELEVATOR COMPANY  
U.S. LIFE INSURANCE COMPANY  
U.S. LIFE REAL ESTATE SERVICES CORP.  
U.S. TRUST COMPANY OF NY  
VALLEY NATIONAL BANK  
VELOCITY COMMERCIAL CAPITAL  
VERIZON  
VITUS INNOVATIVE DEVELOPMENT  
VW CREDIT  
WACHOVIA BANK  
WALDBAUM'S, INCORPORATED  
WALKER & DUNLAP LLC  
WASHINGTON MUTUAL BANK  
WASHINGTON SQUARE CAPITAL, INC.  
WEBSTER BANK, N.A.  
WELLS FARGO BANK RETECHS  
WESTBURY FEDERAL SAVINGS & LOAN ASSOCIATION  
WESTON CAPITAL CORP.  
WIL-COR REALTY CORP.  
WITKOFF  
WLIW  
WOODMEN OF THE WORLD LIFE INSURANCE SOCIETY  
WOODSIDE SAVINGS & LOAN ASSOCIATION  
WORKMEN'S BENEFIT FUND OF  
THE UNITED STATES OF AMERICA  
XEROX CORP.

## **LIST OF MUNICIPAL AND GOVERNMENT CLIENTS**

CITY OF GLEN COVE, NASSAU COUNTY, NEW YORK  
CITY OF LONG BEACH, NASSAU COUNTY, NEW YORK  
CITY OF NEW YORK, NEW YORK  
CITY OF PEEKSKILL, WESTCHESTER COUNTY, NEW YORK  
CITY OF YONKERS, WESTCHESTER COUNTY, NEW YORK  
DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES  
DORMITORY AUTHORITY STATE OF NEW YORK  
FREEPORT COMMUNITY DEVELOPMENT AGENCY  
GARDEN CITY SCHOOL DISTRICT  
GENERAL SERVICES ADMINISTRATION  
GLEN COVE CITY SCHOOLS  
GLEN COVE COMMUNITY DEVELOPMENT AGENCY GLEN  
COVE URBAN RENEWAL AGENCY  
GREAT NECK PARK DISTRICT  
GREAT NECK SCHOOL DISTRICT  
INCORPORATED VILLAGE OF FREEPORT  
INCORPORATED VILLAGE OF GARDEN CITY  
INCORPORATED VILLAGE OF HEMPSTEAD  
INCORPORATED VILLAGE OF KENSINGTON  
INCORPORATED VILLAGE OF LAKE SUCCESS  
INCORPORATED VILLAGE OF NORTH HILLS  
INCORPORATED VILLAGE OF PLANDOME  
INCORPORATED VILLAGE OF ROSLYN ESTATES  
INTERNAL REVENUE SERVICE  
MANHASSET-LAKEVILLE WATER DISTRICT  
MANHASSET PARK DISTRICT  
NASSAU COUNTY  
NASSAU COUNTY SUPREME COURT  
NEW YORK CITY DEPARTMENT OF DESIGN AND  
CONSTRUCTION  
NEW YORK CITY ECONOMIC DEVELOPMENT CORP.  
NEW YORK CITY HOUSING AUTHORITY  
NEW YORK CITY LAW DEPARTMENT  
NEW YORK CITY SCHOOL CONSTRUCTION AUTHORITY  
NEW YORK CONVENTION CENTER DEVELOPMENT CORP.  
NEW YORK STATE DEPARTMENT OF  
ENVIRONMENTAL CONSERVATION  
NEW YORK STATE DEPARTMENT OF PARKS,  
RECREATION & HISTORIC PRESERVATION  
NEW YORK STATE DEPARTMENT OF TRANSPORTATION  
NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM  
NEW YORK STATE FACILITIES DEVELOPMENT CORP.  
NEW YORK STATE OFFICE OF GENERAL SERVICES  
NEW YORK STATE OFFICE OF MENTAL HEALTH  
NEW YORK STATE OFFICE OF THE ATTORNEY GENERAL  
NEW YORK STATE TEACHERS' RETIREMENT SYSTEM  
NEW YORK STATE THRUWAY AUTHORITY  
NEW YORK STATE URBAN DEVELOPMENT CORP.  
PEEKSKILL COMMUNITY DEVELOPMENT AGENCY  
PORT AUTHORITY OF NEW YORK & NEW JERSEY  
SEWANHAKA CENTRAL HIGH SCHOOL DISTRICT STATE  
INSURANCE FUND OF NEW YORK  
STATE OF NEW YORK MORTGAGE AGENCY (SONYMA) S  
SUFFOLK COUNTY  
SUFFOLK COUNTY DEPARTMENT OF DEVELOPMENT AND PLANNING  
SUFFOLK COUNTY LANDBANK CORP.

SUPREME COURT - STATE OF NEW YORK  
SYOSSET CENTRAL SCHOOL DISTRICT  
TOWN OF BABYLON, SUFFOLK COUNTY, NEW YORK  
TOWN OF EASTCHESTER, WESTCHESTER COUNTY, NY  
TOWN OF HEMPSTEAD, NASSAU COUNTY, NEW YORK  
TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT  
TOWN OF HUNTINGTON, SUFFOLK COUNTY, NY  
TOWN OF NORTH HEMPSTEAD, NASSAU COUNTY, NY  
TOWN OF OYSTER BAY, NASSAU COUNTY, NY  
U.S. DEPARTMENT OF LABOR  
U.S. POSTAL SERVICE

## **LAW FIRM CLIENTS**

Abrams, Fensterman, Fensterman, Flowers  
Alton Abromowitz  
Elkan Abromowitz  
Ackerman Levine Cullen & Brickman LLP  
Adorno & Zeder  
Akin, Gump, Strauss, Hauer & Feld, LLP  
Albanese, Albanese & Fiore, LLP  
Albin & Richman, Esqs.  
Alderman, Taddeo & Associates, LLP  
Louis Algios, Esq.  
Alter & Alter, LLP  
Baer Marks & Upham LLP  
Carl Baylis, Esq.  
Bedrick & Pomerantz  
Bee Ready Fishbein Hatter & Donovan, LLP  
Bennett, Rice & Schure, LLP  
Berger Steingut Tarnoff & Stern, Esqs.  
John C. Bivona, Esq.  
Blank Rome LLP  
Bobroff, Olonoff & Scharf, Esqs.  
William R. Boccio, Esq.  
Boies and Lazarus, P.C., Esqs.  
Borah, Goldstein, Altschuler & Schwartz P.C.  
Howard L. Boris, Esq.  
Charles Boulbol, Esq.  
Brancato & Marchese, P.C.  
Brandt & Brandt, Esqs.  
Brandt, Steinberg & Lewis, LLP  
Brauner Baron Rosenzweig & Klein, LLP  
Roy W. Breslow, Esq.  
Cahn Wishod & Lamb, LLP  
George Calcagnini, Esq.  
Camhy Karlinsky & Stein  
Carb, Lauria, Cook & Kufeld LLP  
Francis X. Casale, Jr., Esq.  
Bryan Cave, LLP  
Certilman Balin Adler & Hyman, LLP  
Chadbourne & Parke  
Coblence & Warner  
Concorde & Cie, L.P.  
Conway, Farrell, Curtain & Kelly, P.C.  
Chris Coschignano, Esq.  
Coudert Brothers  
Cravath, Swaine & Moore  
Cronin, Cronin & Harris, P.C.  
Cullen and Dykman Bleakley Platt, LLP  
Curtis, Brinckerhoff & Barrett, P.C.  
Davidoff Malito & Hatcher LLP  
Debevoise & Plimpton  
D'Elia & Turtletaub  
DeMaio & Hughes, Esqs.  
Eugene L. DeNicola

Gerald S. Deutsch, Esq.  
DeWitt & Higgins, Esqs.  
William DiConza, Esq.  
Eugene DiNicola, Esq.  
Doherty, Wallace, Pillsbury & Murphy, P.C.  
Dollinger, Gonski, Grossman, Permut & Hirschhorn, Esqs.  
Duane, Morris and Heckscher, Esqs.  
Edelstein & Brown  
Edwards & Edwards, Esqs.  
Ehrlich, Frazer & Feldman  
Ellenbogen & Goldstein, P.C.  
Ellenoff, Grossman, Sehole & Cyruli, LLP  
Leonard S. Elman, Esq.  
Esanu, Katsky, Kornis  
Farley, Jutkowitz, Balint & Wiederkehr, Esqs.  
Farrell Fritz Caemmerer Cleary Barnosky Armentano, P.C.  
Fenster, Bruckman, Wohl, Most & Rothman, LLP  
Ernest R. Field, Esq.  
Finkelstein, Bruckman, Wohl, Most & Rothman  
Forchelli, Curto, Schwartz, Mineo, Carlino & Cohn, LLP  
Franklin, Weinrib, Rudell & Vassallo, P.C.  
Andrew S. Freedman, Esq.  
Leon Friedman, P.C.  
Stephen Gassman, Esq.  
Gastwirth & Mirsky  
Gersten, Slater, Perl & Kornbluh, P.C.  
Gibney, Anthony & Flaherty  
Stanley Leon Gilbert, P.C.  
Giorgio and De Poto  
Godosky & Gentile, P.C.  
Goldberg, Weprin & Ustin, LLP  
Goldman & Krinitz, Esqs.  
Goldstein & Litwack, Esqs.  
Goldweber & Lauriello, LLP  
Golenbock Eiseman Assor & Bell  
Gordon, Sibell & Iannone, P.C.  
Graubard, Mollen, Horowitz, Pomeranz & Shapiro  
Greenbaum, Rowe, Smith Ravin, Davis & Himmel, LLP  
Greenberg Traurig LLP  
Greenfield, Eisenberg, Stein & Senior, Esqs.  
Grobstein, Weingarten & Goldfarb  
Gulielmetti & Gesmer, P.C.  
Hall, Dickler, Kent, Friedman & Wood  
Harnish, Jenney, Mitchell & Resh  
Haskel, Hand & Lancaster  
Casey Heeg, Esq.  
Herman Katz Cangemi & Clyne, LLP  
Herzfeld & Rubin, P.C.  
Hession and Bekoff

Higgins, Higgins & Higgins  
 Highsaw, Mahoney & Clarke, P.C.  
 Hirsch & Kallman, P.C.  
 Hofheimer, Gartlir & Gross  
 Michael Holland, Esq.  
 Alex Hollender, Esq.  
 Holman & Rosenberg  
 J. Milfred Hull, Esq.  
 Humes & Wagner, Esqs.  
 Huwel & Mulhern, Esqs.  
 Arthur J. Israel, Esq.  
 Kenneth Jacoppi, Esq.  
 Jaspan Schlesinger Silverman & Hoffman LLP  
 Javits, Robinson, Brog, Leinwand & Reich, P.C.  
 Jones, Day, Reavis & Pogue  
 Kalkines, Arky, Zall & Bernstein  
 Linda F. Kaplan, Esq.  
 Kasowitz, Benson, Torres & Friedman, LLP  
 Edward Katz, Esq.  
 Robert S. Katz, Esq.  
 Joshua Jay Kaufman, Esq.  
 Kaye Scholer LLP  
 Keane & Beane, P.C.  
 John A. Keeffe, Esq.  
 Kelley, Drye & Warren, LLP  
 Kennedy & Comerford  
 Samuel Kirschenbaum, Esq.  
 Benjamin J. Klemanowicz, Jr., P.C.  
 David G. Koch, Esq.  
 Koeppel Martone & Leistman, LLP  
 Koopersmith & Brown, LLP  
 Lapp & Lapp  
 Layton Brooks & Hecht  
 Lazer, Aptheker, Rosella & Yedid, P.C.  
 Leonard Lazarus, Esq.  
 Leach Powers LLC  
 Leventhal and Leventhal  
 Leventritt, Lewittes & Bender  
 James P. Levin, Esq.  
 Milton Levin, Esq.  
 Andrew J. Levitt, Esq.  
 Levy, Rodney & Schneps, P.C.  
 Jack L. Libert, Esq.  
 Lichtenberg & Goss, P.C.  
 Thomas A. Lifland, P.C.  
 Limoncelli, Nagle & Sperendi  
 Susan Litwer, Esq.  
 Robert P. Lynn, Jr., Esq.  
 Maimone & Angel, Esqs.  
 Marcus & Katz, Esqs.  
 Margiotta & Ricigliano  
 Owen B. McBride, Esq.  
 McCabe & Mack, Esqs.  
 Edward A. McCoyd, P.C.  
 McGovern, Noel, Falk, Pannone, Procaccini &  
 O'Leary Ltd.

McLaughlin & Stern, LLP  
 McManus & Ernst  
 McSwiney, Semple, Bowers & Wise, P.C.  
 Meltzer, Lippe, Goldstein, Wolf, Schlissel & Sazer,  
 P.C.  
 Bruce D. Mencher, Esq.  
 Frederick A. Menowitz, Esq.  
 Meyer, Suozzi, English & Klein, P.C.  
 Migdal, Pollack, Rosenkrantz & Sherman  
 Minerva & D'Agostino  
 Joseph A. Mulé, Esq.  
 Munley, Meade, Burns & Nielsen, P.C.  
 Munzer & Saunders, LLP  
 Murphy, Bartol & O'Brien, L.L.P.  
 Murphy, Lynch P.C.  
 Natiss, Natiss & Gordon  
 Nixon, Hargrave, Devans & Doyle, LLP  
 O'Reilly, Marsh & Corteselli, P.C.  
 Olshan, Grundman & Frome  
 Parker, Chapin, Flattau & Klimpl  
 Parker Duryee Rosoff & Haft  
 Patterson Belknap Webb & Tyler  
 Payne, Wood & Littlejohn  
 Pliskin, Rubano & Baum, Esqs.  
 Podell, Schwartz, Schechter & Banfield, LLP  
 Fred L. Pollack, Esq.  
 Sanford A. Pomerantz, Esq.  
 Jack Posner, Esq.  
 Pottish Freyberg Marcus & Velazquez, LLP  
 Proskauer Rose  
 Pryor Cashman LLP  
 Putney, Twombly, Hall & Hirson  
 Rabinowitz, Trenk, Lubetkin & Tully  
 Ramo, Nashak & Brown, Esqs.  
 Redmond, Pollio & Pittoni, P.C.  
 Reilly & Reilly, LLP  
 Reilly, Like, Tenety & Ambrosino  
 Ames D. Ressa, Esq.  
 Rivkin Radler LLP  
 Roberts & Holland LLP  
 David I. Rosenberg, Esq.  
 Rosenberg, Calica & Birney  
 Rosenfeld & Maidenbaum  
 Robert Ross, Esq.  
 Robinson Silverman Pearce Aronsohn & Berman  
 Rosenthal and Schanfield, P.C.  
 Ruskin, Moscou & Faltischek, P.C.  
 Ryan, Brennan & Donnelly, LLP  
 Sahn, Ward & Baker, PLLC  
 Salamon, Gruber et al.  
 Santemma and Deutsch, LLP  
 Milton Scheinberg, Esq.  
 Schenck Weltman Hashmall & Mischel  
 Schiffmacher, Cullen, Farrell & Limmer, Esqs.  
 Stuart P. Schlem, Esq.  
 Spencer L. Schneider, Esq.  
 Schroder & Strom, LLP

Edward P. Schroeder, Esq.  
Siegel Fenchel & Peddy, P.C.  
Stephen J. Schwartz, P.C.  
Seltzer Sussman & Habermann LLP  
Shanley & Fisher  
Shaw, Licitra, Esernio & Schwartz  
Shea & Gould, Esqs.  
Shearman & Sterling  
Sherefsky Aronson & Mayefsky  
Charles S. Sherman  
Siegel Fenchel & Peddy, P.C.  
Silverman & Mordfin  
Skadden Arps Slate & Meagher, Esqs.  
Smith, Sterbel, Alexander & Saskor, Esqs.  
Snitow & Pauley  
Snow Becker Krauss, P.C.  
Soberman, Shulman & Rosenberg  
Michael Solomon, Esq.  
Speno Goldman Goldberg Steingart & Penn, P.C.  
Squadron, Ellenoff, Plesent & Lehrer  
Jeffrey Stadler, Esq.  
Stecher, Jaglom & Prutzman  
Peter S. Stern, Esq.  
Irving Ronald Storch, Esq.  
Stroock & Stroock & Lavan, LLP  
Harris Beach, PLLC  
Harvey Stuart, Esq.  
Holland & Knight, LLP  
Sukenik, Segal & Graff, P.C.  
Taylor, Atkins & Ostrow, Esqs.  
Thacher, Proffit & Wood, Esqs.  
Thomas & Graham, Esqs.  
Thompson, Hine and Flory  
Thomas J. Troiano, Esq.  
Tsunis, Burke & Gasparis, LLP  
Tunstead, Schechter & Torre, Esqs.  
Twomey, Latham, Shea & Kelly, Esqs.  
Robert Underhill, Esq.  
Myron D. Vogel, Esq.  
Weber Law Group  
Leonard Weber, Esq.  
Weber & Singer, Esqs.  
Weinberg, Kaley, Gross & Pergament  
Neil Jeffrey Weissman, Esq.  
White & Case  
Whiteford, Taylor & Preston, LLP  
Steven Wimpfheimer, Esq.  
Windels, Marx, Davies & Ives  
Winston & Strawn, Cole & Deitz, Esqs.  
Jerry Winter, P.C.  
Howard Wintner, Esq.  
Ziegler, Ziegler & Altman

