# Chambers
High Net Worth
2020

## Leading HNW Professionals worldwide

## USA New York

## How lawyers are ranked

Every year we carry out thousands of in-depth interviews with clients in order to assess the reputations and expertise of business lawyers worldwide. The qualities we look for (and which determine rankings) include technical legal ability, professional conduct, client service, commercial awareness/astuteness, diligence, commitment, and other qualities most valued by the client.

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# Private Wealth Law

| Private Wealth Law |
|---|
| New York |
| Leading Firms |
| **Band 1** |
| McDermott Will & Emery LLP |
| Milbank LLP * |
| **Band 2** |
| Day Pitney LLP |
| Paul, Weiss, Rifkind, Wharton & Garrison LLP * |
| Skadden, Arps, Slate, Meagher & Flom LLP |
| **Band 3** |
| Katten |
| Proskauer Rose LLP |
| Schulte Roth & Zabel LLP * |
| Sullivan & Cromwell LLP |
| Willkie Farr & Gallagher LLP |
| Withers Bergman LLP * |
| **Band 4** |
| Loeb & Loeb LLP |
| White & Case LLP |
| * *Indicates firm / individual with profile.* |
| ◊ *(ORL) = Other Ranked Lawyer.* |
| *Alphabetical within each band. Band 1 is highest.* |

| Private Wealth Law | |
|---|---|
| New York | |
| Senior Statespeople | |
| **Senior Statespeople:** distinguished partners | |
| Zabel William D *Schulte Roth & Zabel LLP* * | |

| Leading Individuals | |
|---|---|
| **Star individuals** | **Band 4** |
| McCaffrey Carlyn S *McDermott Will & Emery LLP* | Baptiste Kim *Schulte Roth & Zabel LLP* * |
| **Band 1** | Barg Stanley A. *Kozusko Harris Duncan (ORL)* ◊ |
| Halperin Alan S *Paul, Weiss, Rifkind, Wharton* * | Beck Simon P *Baker McKenzie (ORL)* ◊ |
| Heller Amy Erenrich *Skadden, Arps, Slate* | Black III James I. *Sullivan & Cromwell LLP* |
| Lawrence III Robert C *Cadwalader (ORL)* ◊ | Dadakis John D *Fox Rothschild LLP (ORL)* ◊ |
| Rubenstein Joshua *Katten* * | Fox Glenn *Baker McKenzie (ORL)* ◊ |
| Slade Georgiana J *Milbank LLP* | Galligan Michael W. *Phillips Nizer LLP (ORL)* ◊ |
| Stoll David J *Milbank LLP* | Haas G William *Morrison Cohen LLP (ORL)* ◊ |
| **Band 2** | Haranzo Mark *Holland & Knight LLP (ORL)* ◊ * |
| Bramwell Austin *Milbank LLP* | Heilborn Stephanie *Proskauer Rose LLP* |
| Frunzi Susan C *Schulte Roth & Zabel LLP* * | Hovanessian Ani C. *Venable LLP (ORL)* ◊ |
| McCabe David J *Willkie Farr & Gallagher LLP* | Levine Jerome *Loeb & Loeb LLP* |
| Rikoon Jonathan J *Loeb & Loeb LLP* | Matz Kevin *Stroock & Stroock & Lavan LLP (ORL)* ◊ |
| Rothschild Gideon *Moses & Singer LLP (ORL)* ◊ | Perry C Jones *Shearman & Sterling LLP (ORL)* ◊ |
| Sanna Dina Kapur *Day Pitney LLP* | Posner David *Willkie Farr & Gallagher LLP* |
| Twomey Laura M *Simpson Thacher (ORL)* ◊ | Rosenbloom Anita S *Stroock & Stroock (ORL)* ◊ |
| Waxenberg Jay D *Proskauer Rose LLP* | Rutherfurd Winthrop *White & Case LLP* |
| Whitaker G Warren *Day Pitney LLP* | Salek Anna *Shearman & Sterling LLP (ORL)* ◊ |
| **Band 3** | Schmidt Catherine Grevers *Schulte Roth* * |
| Auchincloss Andrew S. *Schlesinger (ORL)* ◊ | Sheehan Robert W. *Curtis, Mallet-Prevost (ORL)* ◊ |
| Berry Dean C *Cadwalader, Wickersham (ORL)* ◊ | Stein David *Withers Bergman LLP* * |
| Davidowitz Ronni G *Katten* * | Tempesta Marceline B *Milbank LLP* |
| Frankel Michael I *Carter Ledyard & Milburn (ORL)* ◊ | von Matthiessen Kathryn *Katten* * |
| Hader Cheryl *Reed Smith LLP (ORL)* ◊ | Wareh Rashad *Kozusko Harris Duncan (ORL)* ◊ |
| Hirschson Linda B. *Greenberg Traurig, LLP (ORL)* ◊ | Wexler Bruce *Loeb & Loeb LLP* |
| Ippolito Loretta A *Paul, Weiss, Rifkind, Wharton* * | **Up-and-coming individuals** |
| Richter Brad J *Fried, Frank, Harris, Shriver (ORL)* ◊ | Kruse Toni Ann *McDermott Will & Emery LLP* |
| Sacks Ivan A *Withers Bergman LLP* * | Lazo Christiana *Kirkland & Ellis LLP (ORL)* ◊ |
| Taback Ivan *Skadden, Arps, Slate, Meagher & Flom* | Newton Arlene A. *Skadden, Arps, Slate, Meagher* |
| Tamler Zena *Sullivan & Cromwell LLP* | Perri Kerry O'Rourke *White & Case LLP* |
| Tractenberg Beth D *Steptoe & Johnson (ORL)* ◊ | Schwartz Michael *Curtis, Mallet-Prevost (ORL)* ◊ |

***The editorial is in alphabetical order by firm name.***

### Day Pitney LLP

Day Pitney's trust and estate group in New York is acknowledged for its strength handling overseas planning for multi-jurisdictional clients, with sources calling the team *"a very international practice"* and *"strong in the international space."* One industry source notes: *"Their breadth of department and breadth of expertise within their department means they have experience in so many things."* The firm is recognised for its strength across the East Coast, with a wealth insider remarking: *"They have a very strong bench and they have a strong presence in New York and across other regions on the East Coast."* A legal source reports: *"They are very good advising on restructuring issues, especially for overseas clients with US/UK interests."* The source adds: *"They find very creative solutions to problems, and their technical knowledge is very solid."*

**Notable practitioners**

**Dina Kapur Sanna** has many years' experience advising high net worth clients on wealth management and tax planning matters. *"She is fantastic – highly knowledgeable, very easy to work with, and she has great experience in complex matters,"* reports one peer, while another source notes: *"Her technical*

| Private Wealth Disputes |
|---|
| **Leading Firms** |
| **Band 1** |
| Farrell Fritz, P.C. |
| Greenfield Stein & Senior LLP |
| White & Case LLP |
| **Band 2** |
| Katten |
| **Leading Individuals** |
| **Band 1** |
| Barnosky John J. *Farrell Fritz, P.C.* |
| Freidman Gary B *Greenfield Stein & Senior LLP* |
| Kavoukjian Michael *White & Case LLP* |
| **Band 2** |
| Corn Harvey E. *Greenfield Stein & Senior LLP* |
| Morken John *Farrell Fritz, P.C.* |
| **Band 3** |
| Chmil Bonnie Lynn *Katten* * |
| Novick Donald *Novick Associates (ORL)* ◊ |
| Penzer Eric W. *Farrell Fritz, P.C.* |
| Scott Charles T. *Greenfield Stein & Senior LLP* |
| * *Indicates individual with profile.* |
| ◊ *(ORL) = Other Ranked Lawyer.* |
| *Alphabetical within each band. Band 1 is highest.* |

*knowledge is very good and at the same time she is very pragmatic and understands the issues trustees face."* The source adds: *"She is very responsive and always quick to respond and deal with stuff."* Her in-depth expertise in multi-jurisdictional issues is highlighted by industry sources.

**Warren Whitaker** is described by peers as *"a specialist in international matters"* who is *"very, very good on foreign planning."* He advises on estate and tax planning matters and is lauded as being a *"skilled and effective lawyer."* His strength when handling cross-border work is widely regarded, with one attorney stating that *"for international matters, he is a go-to name."* Another interviewee says that *"he is a top person in the field"* and is *"very good at issues surrounding inbound and outbound planning for non-residents."*

## Farrell Fritz, P.C.

Farrell Fritz regularly acts for high net worth clients in contentious matters, including contested probate, tax proceedings and Surrogate's Court disputes. *"They are specialists in trust and estate litigation and have some serious litigators who know this stuff inside out,"* reports a legal source.

The team is noted for its work in high-profile disputes, with a market commentator noting that *"their reputation is very strong and they are always involved in big cases."* An industry insider says: *"They have some fine attorneys plus a wealth of resources to support their lawyers when handling major, long-running cases."*

**Notable practitioners**

**John Barnosky** is described as *"a go-to name in Long Island"* who is *"very well respected in the courts."* He represents high net worth clients in complex disputes, including contested probate, tax proceedings and will challenges. *"He's excellent and really my top choice for very acrimonious disputes,"* says a legal insider, who adds that *"he is a very well-rounded attorney."* Another industry source reports: *"He is the key guy there and is very, very effective as a litigator. He knows the trial process like the back of his hand."*

**John Morken** is praised by legal sources for being *"an excellent lawyer"* and *"a very strong litigator."* His practice is focused on private client and estate litigation and is described as being *"very well regarded.""He is tenacious when he needs to be and fair and even as well,"* remarks a market adviser, who continues: *"He will fight tooth and nail for the client if that is what is necessary."* His reputation in this market is highlighted by a litigation peer who states: *"The New York market has a lot of respect for his skills and what can he do."*

**Eric Penzer** advises high net worth clients on contentious matters including fiduciary disputes, contested probate and discovery proceedings. He is praised by a peer for his ability *"to hold his own in court"* and a market insider reports: *"I would have no qualms recommending him to any client as he can handle anything you throw at him in this area."*

## Greenfield Stein & Senior LLP

Greenfield Stein & Senior is described as *"a top firm"* with *"specialist trust and estate litigators."* Industry sources note that *"they are a clear market leader"* and *"vastly experienced in big cases."* The team handles all aspects of trust, estate and fiduciary ligation and also has in-depth expertise in Surrogate's Court and fiduciary removal proceedings.

One market insider praises the firm for its ability to achieve *"world-beating results,"* while another commentator enthuses: *"They are a leading firm in this area – all the lawyers there are very good and understand how the court system works."*

**Notable practitioners**

New York sources recognise **Gary Freidman** as a *"big name"* and say that *"everyone wants to hire him."* A legal commentator explains: *"He is a leading name is this area and one of the names at the top of every trust and estate attorney's list,"* adding that *"he has unmatchable experience."* He has an extensive track record in representing high net worth clients in complex litigation, and also has experience acting as a mediator. *"He is a very well-rounded lawyer; he's excellent at getting results for the clients and can be very tough when needed,"* comments one market source. Another wealth insider says: *"He is always a go-to person; he does both defence and plaintiff work and can do both sides very well."*

**Harvey Corn** focuses his practice on trust litigation and guardianship disputes. He is described be peers as *"a well-known name"* who is *"very well regarded"* and is also recognised for his extensive experience in Surrogate's Court matters. *"He is an excellent trial lawyer and really understands how the court system in New York works,"* comments one legal insider. Another industry source says: *"He has the experience and gravitas to try large and complex trust disputes when there is a lot at stake for the litigating parties."*

**Charles Scott** handles private client litigation including fiduciary accounting disputes and complex estate adminstration. *"He has a solid reputation,"* states one market commentator, while another interviewee notes: *"He has lots of experience of the Surrogate's Court and he is a very good trial lawyer."*

## Katten

A market source reports that Katten is *"a good name in the market with an historic reputation in New York."* The private client team offers in-depth expertise on both domestic and cross-border matters. A legal source reports: *"They are one of the few big firms who have a real focus on big international trust matters."*

As well as estate and tax planning, the firm also handles high-value trust litigation. *"They are really excellent at probate litigation and have a reputation for contentious and non-contentious matters,"* reports one market source. An attorney notes: *"They have seen just about every situation you could see. They can think outside the box and you get solutions from them that you don't from other firms."*

**Notable practitioners**

**Joshua Rubenstein** (see p.458) is acknowledged as being *"a longstanding practitioner with a wealth of connections in the industry"* who is *"a go-to person for cross-border planning."* He is national chair of the firm's private wealth practice and is lauded for being *"a celebrated name who invokes real respect across the whole market."* His practice encompasses both domestic and international matters, with one market insider reporting: *"He is a guru on foreign treaties and tax systems, and has a clear market-leading role in this space."* Another legal source states: *"He radiates the personal charm you need be a top private client lawyer."* He is further praised by peers for being *"a globally renowned figure"* and *"a legend in his own right."*

**Bonnie Lynn Chmil** (see p.644) comes into the rankings for the first time this year and is recognised for being *"a real up-and-comer in trusts and estates."* Her practice focuses on acting for high net worth families, corporate fiduciaries and trust companies in private client disputes. Industry sources note that she is *"respected"* in this market and that she is *"very, very good for trusts and estates litigation."*

**Ronni Davidowitz** (see p.644) deals with the full spectrum of private wealth and estate planning matters. One legal source reports: *"Her bedside manner is excellent and she also has a very, very high level of knowledge. She has lots of experience and has always been very effective."* Another market commentator states: *"She is very solid, very creative and a wonderful attorney who really provides in-depth and relevant advice."* The commentator adds that *"she is smart as a whip."* A peer comments: *"She is very strong on estate administration and is also adept at dealing with contentious matters."*

**Kathryn von Matthiessen** (see p.645) advises on private wealth matters including tax optimisation strategies, business succession planning and charitable giving. *"She is a phenomenal young attorney and I am really glad I found her,"* enthuses a trust insider, who continues: *"She always does an exceptional job and I have been very, very impressed with her recently."* Her cross-border expertise is also highlighted, with a peer noting that *"she is really excellent and very strong in the international area."*

## Loeb & Loeb LLP

Loeb & Loeb is praised for having *"a great practice in the city"* and is widely acknowledged for its *"substantial presence throughout the country."* One market commentator reports: *"They are doing very well and have great lawyers across the country and in New York."* Other sources note that *"they are very detail-oriented and stay on top of the issues,"* adding that *"they have great bench depth."*

The team in New York provides a comprehensive range of private wealth services for high net worth clients. *"They are strong with clients in the music and entertainment world,"* comments one legal insider, while another wealth expert remarks that *"they have strength in the international space."*

**Notable practitioners**

Market commentators note that **Jonathan Rikoon** is *"a highly regarded individual"* who is *"one of the most prominent practitioners in the New York trust and estate market."* He is noted for his experience handling estate planning for private equity principals and hedge fund managers. One source states: *"He is a really good lawyer and has a very, very impressive level of knowledge and understanding of such a specific and complex area of law."* Another interviewee reports: *"His knowledge of trusts and estate law and estate and gift taxes is astonishing. He is accomplished at litigation in the New York Surrogate's Court and is extremely experienced with estate administration. He is able to give concise, thorough and pragmatic advice about what to expect and how to proceed."*

**Jerome Levine** is an established trusts and estates practitioner who regularly acts for the owners of closely-held businesses, entrepreneurs, real estate developers and entertainment clients. *"He is very good and knows his stuff,"* reports a New York attorney. He also advises on income and estate taxation matters as well as tax disputes and prenuptial agreements.

**Bruce Wexler** handles wealth and estate planning matters and is described as *"a wonderful human being who is very dedicated to client service and the community."* He acts for high net worth individuals and families, and a private client source says: *"Bruce has been a very valuable member of our family team; he not only deals with our estate planning needs but goes over and above and helps us navigate the many complications of owning a family business."*

## McDermott Will & Emery LLP

McDermott Will & Emery is described as *"one of the market leaders"* in New York.Sources praise the firm's strength and depth, with one attorney commenting: *"They have some real standout practitioners and a very, very deep bench. They have lots of good lawyers and a real depth and breadth of expertise. They set the standard for this work."* Another interviewee notes: *"The team is a one-stop shop that manages and coordinates all aspects of our families' trust and estate planning."*

The firm provides advice on private client and wealth management matters and acts for very wealthy families, closely-held businesses and institutional trustees. *"They are helpful, approachable and are excellent communicators. They have a very strong knowledge base and use this to very effectively deliver advice and guidance to us,"* reports an interviewee. The team's cross-border expertise is also highlighted, with sources describing them as *"leaders for international planning"* and *"very good on both the domestic and international side."*

**Notable practitioners**

**Carlyn McCaffrey** is co-chair of the firm's New York private wealth practice and is described by a peer as being *"in a league of her own."* Industry sources acknowledge her longstanding reputation in estate and tax planning and laud her as *"a true leader in the field"* who is *"viewed as a superstar by the market."* She has a wealth of expertise in both domestic and international matters. One legal insider comments: *"She is best in class; there is just nobody better. She's tough by just being so much smarter than everyone else. She is so careful, thorough, strategic and can see things in ways that mortal human beings just cannot."*

**Toni Ann Kruse** advises on wealth planning issues including charitable giving, business succession planning and estate and gift tax matters. *"She was unbelievably responsive and attentive, and I cannot stress enough how good her client skills are;she marries this with a great technical expertise,"* reports one interviewee. Another legal insider notes that *"she is a real up-and-comer,"* remarking that *"she is prolific in our industry and has provided a lot of useful input for the wider industry."*

## Milbank LLP

**See profile on p.648**

Milbank is recognised by peers as *"a premier law firm"* which is *"a household name that acts for lots of super-large American families."* The firm advises on the most complex and high-value private wealth matters. One market source says: *"We have a deep and longstanding relationship with them and they do a multitude of trust estate and tax planning. They have a number of important related practice areas, which is very helpful for us as clients as they become a one-stop shop. They reflect a very modern and high-quality mindset."*

Various private client insiders highlight the firm's stellar client base, with one noting: *"They have a real strong reputation for handling very major clients with high-profile interests."* An impressed client enthuses: *"They are extraordinarily helpful with planning next steps, strategising alternate scenarios, and throwing out options that I might not have thought of. They are an amazing team and I don't know what I would do without them."*

**Notable practitioners**

**Georgiana Slade** leads the firm's trust and estate group. She acts for high net worth clients including wealthy families, CEOs, hedge fund managers and senior executives. *"She is hugely experienced in acting for some very, very prominent clients,"* observes one legal insider. Another source comments: *"Her estate planning and trust work has been exceptional in every way. She is extremely creative, technically very highly skilled, and her knowledge in charitable giving has been extremely helpful."* Market sources highlight her stellar reputation in New York and enthuse that she is *"the whole package"* and *"one of the leading lights in our industry."*

Market insiders say that **David Stoll** is *"a wonderful attorney"* who *"deserves to be seen as one of the key trust and estate advisers in NY."* He advises on private client matters including complex tax planning, charitable giving and estate administration. *"He has incredible knowledge on estate and tax issues; he is totally up to date on what is going on and remembers all the details about our trusts and other issues,"* reports an industry commentator, who adds: *"He is also such a nice person, easy to deal with, friendly and makes things easy to understand."* Another interviewee says: *"He has a tremendous ability to see the big picture and anticipate the legal and emotional consequences of moving in one direction or another. His intelligence goes beyond the law and I trust him completely."*

**Austin Bramwell** is praised by peers for being *"extraordinarily bright"* and having *"an academic level of knowledge."* He has in-depth expertise in estate and charitable matters, with a legal insider observing that *"he knows more than most lawyers in this business do."* He regularly represents individual and institutional clients in complex and high-level matters. One commentator says: *"He is a really, really bright lawyer and is always the smartest person in the room." "He is very, very intelligent,"* comments a market insider, who adds that *"he generous with his time and expertise."*

**Marceline Tempesta** is special counsel in the firm's trust and estate team and is described as *"a remarkable attorney."* She advises on complex and high-value private wealth matters. A market source reports: *"She is as smart as they come and an absolute pleasure to work with. Marci has a deep understanding of the law, and her attention to detail in applying the law is unmatched."* Her particular strength in charitable and non-profit matters is highlighted, with one adviser noting: *"She's great in the not-for-profit space and she really understands all matters related to their organisations."* Another interviewee says: *"She advises on non-profits and so she is a great resource for our charitable work."*

## Paul, Weiss, Rifkind, Wharton & Garrison LLP

**See profile on p.649**

Paul, Weiss represents high net worth clients including wealthy families, senior executives, public charities and family offices. *"They have outstanding professionals in their group and we use them for some of the most complex and sophisticated planning,"* reports a trust insider, who adds: *"They are a go-to firm for very sophisticated clients."* The firm also handles tax controversies and has experience dealing with the IRS and other tax authorities. A private client attorney remarks: *"They possess excellent lawyers and can really ensure the client is looked after in the best way possible."* One legal source reports: *"They are a top-tier firm with a huge amount of lawyers and resources to offer clients a stellar service and high-end legal advice."* Another New York interviewee states: *"If I had any important decisions to make, both legal and even personal, I couldn't imagine doing it without lawyers at the firm. They are a fundamental part of my decision-making for me and my family."*

**Notable practitioners**

**Alan Halperin** (see p.457) has decades of experience advising on private client matters and regularly acts for private equity managers, investment bankers and real estate developers. *"He is one of the leaders in the community and is just a really excellent all-around trusts and estates lawyer,"* states one legal insider, while another wealth adviser notes that *"he is an expert in all aspects of private wealth services."* A market source describes him as *"very responsive and technically skilled while also being practically-oriented."* The source continues: *"He can articulate very complex things in an easy-to-understand manner. He has a very sophisticated thought process and does very good planning."* Peers further highlight that he *"enjoys a reputation as one of the most prominent partners in our field"* and note that he is *"as good as anyone in the market."*

**Loretta Ippolito** (see p.457) is described by peers as *"smart as a whip."* She regularly advises high net worth clients on both domestic and international matters and is described by a wealth attorney as *"a true heavy-hitter."* Her client care is highlighted by sources, with one attorney reporting that she has *"a great bedside manner."* Another interviewee explains: *"She has such a human touch while also being very highly technical, and this means she has a great combination of planning capabilities."* The interviewee continues: *"She has some very high-profile clients and has a very warm manner which helps puts clients at ease."*

## Proskauer Rose LLP

Proskauer Rose provides comprehensive private client services for high net worth clients, including wealthy executives, entertainers, entrepreneurs and family offices. *"They have a great practice with some very high-profile clients in the sport and entertainment industry,"* reports a wealth insider.

The firm is praised for its strength and depth in this area, with one wealth adviser stating: *"We think, on a national level, they are one of the strongest firms in trusts and estates and they have an exceptionally deep bench."* Another New York interviewee notes: *"They are a top-end firm and they can do anything that we ask of them with no problem. It's been a long-term relationship and one that has been very fruitful at our end."*

**Notable practitioners**

**Jay Waxenberg** advises on both contentious and non-contentious private wealth matters. *"He has very good understanding of the law and also knows how to put things into context for the client and apply the law to our situation,"* enthuses a wealth insider. A local source says: *"He doesn't waste your time and gets to the nub of the issue; he realises people's time is valuable and he understands that such clients are busy and their time is precious. He gets straight to the point."*

**Stephanie Heilborn** leads the firm's international private client group and is described as *"a seasoned lawyer"* by one source. *"She is strong on cross-border work,"* notes a legal insider, while another market source states: *"She can establish a very, very strong rapport with the client. She is very good at putting them at ease while also being practical in her advice."* The source continues: *"She presents the advice in a very understandable way."*

## Schulte Roth & Zabel LLP

**See profile on p.651**

Schulte Roth & Zabel offers private client services and acts for various high net worth clients in New York. *"They have some very wealthy families who are clients, and they have a deep presence in the trusts and estates market,"* reports one industry insider, who adds: *"They have a deep bench and longstanding experience."* Another interviewee says: *"They have an incredible team here, and the partners are all hands-on, solution-oriented and down to earth. They are such nice, approachable people, and clients appreciate that."*

A market insider highlights the firm's particular experience dealing with clients in the finance sector: *"They combine private fund and private client work very well. They have a great team who can handle very sophisticated financial clients from New York. They have a great reputation on the funds side so they will act for a lot of high-profile fund manager clients."*

**Notable practitioners**

**William Zabel** (see p.458) is a founding partner at the firm and leads the private client group. Peers describe him as a *"legend"* and note that *"his reputation proceeds him."* He has longstanding experience acting for some of the wealthiest clients, and one market source enthuses: *"I don't think there is anyone in NYC who has a better reputation in the field of trusts and estates."* The source continues: *"Not only has he written books on the subject but people look up to him, both lawyers and clients, as they know the quality of his work."* Another legal insider states: *"He is a giant of the practice and would always be regarded as that. All trust and* *estate lawyers in New York owe him a debt of gratitude as he has really raised the profile of this area of law."*

Various sources recognise **Susan Frunzi** (see p.457) as *"a very good lawyer who works incredibly diligently"* and note that she *"can do highly complex estate planning for very sophisticated clients."* She acts for high net worth clients including corporate executives, asset managers and entrepreneurs. *"She is very good with fund executive clients, and such individuals seek her out directly for complex planning as she is a star there,"* reports one market source, while another legal commentator states: *"She has been around for a long time and is an excellent lawyer with a very good client base among the high net worth financial space."* An industry insider remarks: *"She is the smartest, most efficient, most organised person I've ever known. She gets every job done, does it quickly and does it right."*

**Kim Baptiste** (see p.644) advises on private client and estate planning matters for high net worth clients. One legal insider says: *"He is a very accomplished lawyer and his advice carries clout. He provides very effective advice for his clients which is both practical and beneficial."* Another market commentator notes that *"he is very pleasant and is good with clients."*

**Catherine Grevers Schmidt** (see p.645) is lauded as *"a great lawyer who is a really pragmatic and thoughtful practitioner."* She has a broad range of experience in estate and tax planning. A market insider notes: *"She can strategically address a client's needs and is very good at defining the specific objectives and finding the right solutions for the client."* The insider adds: *"She is very good at addressing the needs of the client and implementing them properly."*

## Skadden, Arps, Slate, Meagher & Flom LLP & Affiliates

The private client team at Skadden are lauded for being a *"very strong group"* and recognised as *"a true trust and estate powerhouse for New York and international clients."* With the ability to provide a broad range of estate and tax planning services, a market insider remarks that *"they are an excellent practice with real structural cohesion."*

New York advisers recognise the firm as a leading name in the area of private wealth law, with one highlighting that *"they are well known for this and are a really capable firm for trust and estate work."* Another adviser remarks that the firm has *"fabulous lawyers with a very strong team behind them."* It also provides in-depth advice on charitable giving and tax-related disputes. *"They are a very strong group of lawyers and they always handle things in an effective manner,"* reports a wealth insider.

**Notable practitioners**

Market sources are quick to point out that **Amy Erenrich Heller** is *"a total star"* and *"one of the smartest lawyers doing this at the present moment."* She provides the full spectrum of trust and estate advice and is also an adjunct professor at the New York University School of Law. *"She is fantastic and a leader within ACTEC; she is the future of the practice area in terms of leading American lawyers,"* comments one legal insider, while another interviewee reports: *"She is very bright, very easy and cooperative to work with. She's got a lot of experience with sophisticated clients."* She handles both domestic and cross-border matters, with a wealth adviser remarking that she has *"an excellent reputation internationally."*

**Ivan Taback** is co-chair of the firm's private client group and is praised by a peer for being *"a very, very solid practitioner."* The peer continues: *"He's a thoughtful and careful practitioner. He has type of personalty that is suited to our business and is a good combination of technical and interpersonal skills. He is the whole package."* He focuses his practice on estate, gift and generation-skipping tax matters, with one market insider calling him *"a real craftsman."* Another legal source states: *"He gives very clear advice and is known for his ability to manage large matters and direct all relevant parties in order to do what is best for the client."*

**Arlene Newton** is counsel at the firm and advises high net worth clients on estate and tax planning matters. *"She's fantastic – she is very smart, very knowledgeable and a real hard worker,"* reports one industry source, while another interviewee states: *"She has a strong reputation and is really one to watch."*

## Sullivan & Cromwell LLP

Sullivan & Cromwell is recognised as *"a well-known firm"* with *"a longstanding trusts and estates department."* The team advises on all aspects of wealth planning and private client matters. A market insider reports: *"They are a great group and they really take a collegiate and team approach to matters,"* adding that *"they have a very deep bench and can handle substantive issues."*

The firm provides high-level advice for clients including corporate executives, fund principals and asset managers. Industry sources note that *"they are major players in the financial sector for private client matters,"* and that they have *"one of the most impressive client bases around."* An investment adviser adds: *"They are a five-star outfit and I really enjoy working with them."*

**Notable practitioners**

**Zena Tamler** is described as *"a very, very good lawyer"* who is *"a star of the future."* She provides sophisticated tax and estate planning advice for high net worth clients and also has considerable experience in cross-border issues. *"She is very focused, very smart and a great lawyer,"* enthuses a peer, who also says that *"she was a pleasure to work with."* Other legal commentators note that she is *"very, very smart"* and is *"respected within the community."*

**James Black** has significant experience in the area of trusts and estates, and acts for wealthy individuals and families. *"He is a brilliant lawyer and a mentor to the community,"* remarks one industry insider, while another commentator notes that *"he is a solid attorney with much experience."*

## White & Case LLP

White & Case is described as *"a high-quality firm"* which is *"extremely well suited for handling the legal representation of cross-border clients."* It provides private wealth services encompassing both contentious and non-contentious matters, and is acknowledged as being *"a top-notch firm who are seen as one of the best at what they do."*

With offices in New York and in key locations across the world, a legal insider notes: *"The international breadth of the firm, as well as the quality of their other clients, means that they are prepared as a whole to address novel and complex issues that have not necessarily been seen by other firms."*

**Notable practitioners**

**Michael Kavoukjian** is described as *"a great lawyer"* who is *"always focused on giving solutions to the client which are in their best interest."* He is chair of the firm's global private wealth and family offices group and regularly acts for both individual and institutional clients. *"He is an expert in law and technical issues, but his real strength is his business acumen and making the technical issues understandable from a common-sense point of view,"* reports a wealth adviser. His involvement in major litigation is highlighted, with a legal insider remarking that *"he defends major institutions caught up in high-profile cases in this area."* The insider continues: *"People seek him out for his expertise and legal knowledge."* He is further praised by sources for his *"excellent judgement"* and his *"in-depth knowledge in estate and gift tax issues."*

**Winthrop Rutherfurd** has longstanding experience in the area of wealth and estate planning. *"He sets the tone and he is brilliant at making things work for clients,"* says one market insider, who continues: *"He knows how to handle clients and their problems and is very* *user-friendly."* He also has extensive expertise in connection with charitable giving and tax-related matters.

**Kerry O'Rourke Perri** is recognised as being *"an excellent lawyer"* who is *"an expert in what she does."* She is dual-qualified in New York and Florida and advises on domestic and international private client matters. *"She has a background in investment banking, and that background is a really helpful addition to the way she approaches the clients we work with,"* explains a market source, who adds: *"She has a very unique perspective that most other trust and estate lawyers don't have."* A trust company insider reports: *"She has established herself as an expert among her peers and has become a go-to person within the firm for solving private client issues globally. She is viewed as the next generation of the firm's private client leadership."*

## Willkie Farr & Gallagher LLP

Willkie Farr is acknowledged as having *"a very good practice with some heavyweight clients."* It provides extensive advice in connection with private wealth and tax planning matters and is praised for being *"a well-regarded name in the market."* An industry commentator states: *"They are a great firm,"* explaining that *"they have the experience, platform and reputation to attract some very big clients."*

One legal source reports: *"They are a high-end firm who can provide sophisticated planning advice to a range of clients, no doubt."* Another market source says: *"I saw no weaknesses in any of them. The work is thorough and timely, and each of them is superb,"* adding: *"They are also very collegial even while being demanding of excellence from others."*

**Notable practitioners**

**David McCabe** is co-chair of the private client group and is lauded as *"an impressive practitioner who has an enviable list of clients."* He has considerable experience in trust and estate planning matters. Market sources note that *"he is in the upper echelons of New York practitioners"* and that *"he has a great combination of in-depth expertise and practical know-how."* A legal expert states: *"He is very thoughtful, very creative and writes well. He has a really good mind and is a good problem solver."* A peer further remarks: *"He is a heavyweight lawyer with some very significant experience handling the big-ticket estates."*

**David Posner** is described as *"fantastic."* He is co-chair of the group and advises on wealth and estate planning matters. One legal commentator notes: *"He is smart and thoughtful when discussing trust and estate matters."* Another interviewee states: *"My clients trust him, and the way he conducts himself is exceptional."*

## Withers Bergman LLP

**See profile on p.439**

Sources note that Withers is *"a great international firm"* and that *"they are a serious player in New York."* One market insider explains: *"They do lots of cross-border work and have real strength in complex international matters."* Another commentator reports: *"They are a truly outstanding firm for cross-border planning and they have incredible bench depth,"* adding that *"they have lots of good lawyers in various offices."*

The firm is praised for its *"impressive capabilities"* and provides private client services to wealthy individuals and families. *"They did an amazing job and made some very astute recommendations on what we needed to address and how to revise the estate plan; the principal of the family office was very impressed with work they did on the plan,"* reports an industry source, who continues: *"I would recommend them without hesitation to be estate counsel for any type of client."*

**Notable practitioners**

**Ivan Sacks** (see p.458) acts for domestic and international clients including family offices, entrepreneurs and charitable organisations. *"He can take complex structures and make them understandable for clients,"* notes an interviewee, who continues: *"He is very methodical and very organised, and can put in place manageable steps for all of us to work through. He can see the big picture and is also excellent at breaking it down into small parts."* A fellow attorney says: *"We are very comfortable referring matters to him and he's one of my first choices when we have a conflict."*

**David Stein** (see p.458) offers expertise in private client and tax matters, often advising family-owned businesses and investment vehicles. *"He is our go-to estate lawyer. He is incredibly smart and very creative in terms of designing the best estate plan for our principal,"* reports a professional client, who continues: *"He can also implement changes in a very good way and is the creative force behind this whole estate plan."*

## Other Ranked Lawyers

**Andrew Auchincloss** of Schlesinger Lazetera & Auchincloss LLP is praised as being *"a very intelligent lawyer who is very well known in the market."* His practice encompasses both domestic and international wealth planning, and he often acts for high net worth families, non-profit organisations and banks. *"He has a very incisive mind and can grasp the nitty-gritty issues which arise in estate planning,"* reports a legal insider. Sources also highlight that he is a prolific writer and publisher on legal topics, with an industry adviser stating: *"He provides expertise in a variety of topics, and other professionals really value his knowledge."*

**Stanley Barg** of Kozusko Harris Duncan is recognised as *"a very good lawyer, especially on foreign tax issues."* He advises on wealth and tax planning for both domestic and international clients, and one peer notes that *"he is a specialist in cross-border matters and is highly respected for his expertise."* Another New York attorney states: *"He is very experienced, very smart and has a wide range of knowledge."*

**Simon Beck** is chair of the North American wealth management group at Baker McKenzie and is recognised as *"a well-established lawyer."* His practice focuses on international estate and tax planning, and he regularly acts for wealthy families, financial institutions and trust companies. *"He is very good at simplifying very complex tax and estate concepts for clients. His ability to explain these things in a straightforward way is an incredibly useful skill,"* states an interviewee.

**Dean Berry** is chair of the private client group at Cadwalader, Wickersham & Taft LLP. *"He is fantastic,"* states a peer, noting: *"He is a very strong and thoughtful lawyer. He is a smart guy, quite understated and has enormous knowledge of the law."* One legal insider reports: *"He is a very intelligent lawyer with great clients and tons of experience,"* adding that *"he's a great all-around adviser."* Another wealth expert says: *"He is very smart and good on both the domestic and international side."*

**John Dadakis** of Fox Rothschild LLP regularly advises high net worth individuals, including financial executives, fund principals, entrepreneurs and corporate directors. One banking source notes: *"He is a high-end lawyer and we think highly of him. I would be happy to put him in front of our clients as we view him as a really high-powered and technically strong attorney."* A peer remarks: *"He is a very strong individual who has lots of experience. He is a great adviser and clients really like him."*

**Glenn Fox** of Baker McKenzie has extensive expertise in wealth management and tax planning matters. Legal sources note that he is *"an intelligent practitioner"* with *"some high-profile clients."* He advises wealthy individuals, families and charitable organisations on both domestic and international issues, and a peer remarks that *"he is definitely a player in this market."*

**Michael Frankel** is co-chair of the trusts and estates department at Carter Ledyard & Milburn LLP. *"I hold him in very high regard and he is an excellent writer,"* says a private client source, who continues: *"His expertise is second to none – he really understands tax* *issues and is terrific."* He advises on estate and tax planning matters, and a New York attorney comments: *"He is very dedicated to this area of law; he is heavily involved on the legislative side and is very dedicated to his clients,"* adding that *"he is well liked and respected in the community."*

**Michael Galligan** of Phillips Nizer LLP acts for both domestic and international clients and is described as *"a terrific lawyer and a very accomplished speaker and writer."* His experience in cross-border estate planning is highlighted, with one peer saying that *"he is very well known in the market and has solid international expertise."* Another commentator says: *"He writes many very perceptive articles, is very knowledgeable, and is a real asset to STEP, the New York State Bar and industry bodies."*

**William Haas** chairs the individual client services group at Morrison Cohen LLP. *"He is both very technical and also very pragmatic – he is very thoughtful, thinks stuff through and has good attention to detail,"* reports a market source, who continues: *"His biggest strength is how he blends technical skills with pragmatic solutions."* Another peer notes: *"He is a very cerebral lawyer and acts as a mentor to younger lawyers in the community,"* adding that *"a lot of New York lawyers look up to him."*

**Cheryl Hader** of Reed Smith LLP advises on estate, tax and charitable planning matters for high net worth clients. Sources note that she has a *"pedigree for this work."* A source remarks that *"she is super smart,"* while another commentator reports: *"She is good to deal with and understands the area."*

**Mark Haranzo** (see p.644) is chair of the Holland & Knight LLP private wealth services group in New York. *"The client relies on Mark completely and refers to him as his lawyer for life,"* comments a wealth adviser, who continues: *"He is always available, has a wonderful demeanour, very, very good interpersonal skills and top-notch legal abilities."* Sources further describe him as *"a talented attorney"* who *"works on big-ticket client matters."*

**Linda Hirschson** of Greenberg Traurig, PA is acknowledged as *"a strong client adviser who understands the needs of her clients very well."* She has longstanding experience in both contentious and non-contentious matters. *"She has an academic level of knowledge and has been a major contributor to the community over the years,"* reports one New York insider, while another market source comments: *"She is a good tax lawyer and knows her stuff."*

**Ani Hovanessian** is chair of the tax and wealth planning group of Venable LLP in New York. *"She is very strong technically and she understands the underlying subject matter,"* states one industry source, who continues: *"She understands all the issues and situation which arise. She is masterful in orchestrating planning techniques and bringing them to bear for the client."* Another market commentator notes: *"Ani's main strength is a deep commitment to understanding the client's objectives and then helping craft solutions to discuss with the client that will address the issues that are most important to them."*

**Robert Lawrence** of Cadwalader, Wickersham & Taft LLP is recognised as *"a top name in this market."* He is widely admired for his extensive expertise in both domestic and international estate planning issues. *"He is a legend in his own time and one of the people who invented US estate planning,"* says a legal insider. He also has experience handling dispute resolution among beneficiaries and trustees. One market source reports: *"We all respect him greatly and he is regarded as one of the deans of the trusts and estates area. He is widely admired for both his time and the contributions he made to the industry over all these years."* Another commentator says: *"He's got a massive reputation and has a huge following in this market. People look up to him for his skill and creativity, and they always have done."*

**Christiana Lazo** of Kirkland & Ellis LLP is described as *"a real up-and-comer"* and advises high net worth clients on estate planning matters. One market source enthuses that *"she is fabulous, so fabulous,"* before continuing: *"She is so easy to work with and responsive, and she has a particular specialty advising hedge fund principals."* Another interviewee comments: *"Her professionalism and knowledge exceed our expectations at all times. Her understanding of our complex structure is beyond the regular client-attorney relationships. I am very impressed."*

**Kevin Matz** of Stroock & Stroock & Lavan LLP deals with wealth planning matters on both a domestic and international basis. *"My experience with Kevin has been excellent. He is absolutely brilliant, responsive and a pleasure to work with,"* enthuses a New York source. Market insiders highlight that Matz is *"a well-established name"* who is *"an outstanding practitioner and thought leader."*

**Donald Novick** of Novick Associates is an experienced trust and estate litigator and is described by a peer as *"a very good trial lawyer."* He acts for wealthy individuals and families in complex and high-value matters, with a market insider noting that *"Don is a talented litigator who can handle large cases."*

**Jones Perry** is described as *"a well-known name who handles big estates and works with various institutions."* He is of counsel at Shearman & Sterling LLP and regularly acts for wealthy families, major banks and trusts companies. *"He is highly expert in the cross-border area, very technically strong and very responsive,"* notes one legal source, while another interviewee remarks that *"he has solid experience in wealth and estate planning work."*

**Brad Richter** is chair of the trusts and estates department at Fried, Frank, Harris, Shriver & Jacobson LLP. *"He is a well-regarded member of our community, has a strong depth of knowledge and is a thoughtful and careful practitioner,"* reports a market source. He regularly acts for high net worth families, fund principals, corporate executives and charitable organisations, with one commentator noting: *"He's great with clients and has an easygoing manner which makes clients feel comfortable."* Another interviewee adds: *"He really listens to clients and really listens very carefully. He understands multiple perspectives and can draft documents in a very adept way to address each person's concerns."*

Sources remark that **Anita Rosenbloom** of Stroock & Stroock & Lavan LLP is *"a big name"* who has *"been doing this at a high-level."* She is chair of the private client group at the firm and often acts for high net worth clients, including fund managers and real estate investors. *"Anita is a very seasoned and sophisticated lawyer and her tax knowledge is at the highest level of the top tier of NY practitioners,"* reports a market source.

**Gideon Rothschild** of Moses & Singer LLP is described by a peer as *"a high-profile lawyer who is a specialist in asset protection."* The peer explains: *"He is an asset protection guru; he is one of the first names in the Eastern region for this stuff, and people respect him for his integrity."* He is co-chair of the private wealth practice at the firm. A legal insider notes that *"he has a very good niche doing estate planning for fund manager clients.""He is a great lawyer and has good international experience, especially in the context of asset protection planning,"* reports an industry expert, who adds: *"People seek him out for his specific expertise."*

**Anna Salek** is the leader of the private client team at Shearman & Sterling LLP and advises on estate and tax planning for wealthy clients. *"She is exceptionally professional, well prepared and extremely knowledgeable,"* reports an investment adviser, who continues: *"I have always been incredibly impressed with her expertise and longstanding, deep relationships with private clients, including fund principals and equity partners at important law firms."* Sources also praise her for her *"strong technical skills"* and for being *"extremely bright."*

**Michael Schwartz** of Curtis, Mallet-Prevost, Colt & Mosle LLP is described as *"a really good up-and-comer"* and *"a solid attorney with a bright future."* He regularly advises wealthy individuals, family offices and institutional trustees. *"He's a smart guy,"* says an interviewee, who continues: *"He works hard, contributes a lot to the wider community and has acquired some good experience. He is an intelligent lawyer."*

**Robert Sheehan** of Curtis, Mallet-Prevost, Colt & Mosle LLP is a well-regarded practitioner with many years of experience advising on trust and estate matters. *"He is a great lawyer who I work with often,"* says a legal insider, who adds: *"He understands the nuances of our work and is very good at handling clients."* His practice encompasses both domestic and cross-border issues. An industry expert reports: *"He has longstanding experience and has done this for many years. He is a very good lawyer and I think very highly of him."*

**Beth Tractenberg** of Steptoe & Johnson LLP regularly advises wealthy individuals, tax-exempt organisations and corporate fiduciaries, with one legal insider describing her as *"a standout individual who is well known to the wider community."* Another market source states: *"She grasps complex factual situations quickly, asks pertinent questions, frames the legal issues carefully and focuses on them without wasting time."* The source continues: *"Equally impressive is Ms. Tractenberg's capacity to be sensitive and empathic to the human issues involved in estate planning."*

**Laura Twomey** of Simpson Thacher & Bartlett LLP is recognised as being *"a very good trusts and estates lawyer, especially when acting for corporate and fund clients."* She advises on private wealth matters including estate planning, charitable giving and business succession. She is praised by a peer for being *"one of the most sophisticated planners,"* and a market source explains: *"She has very high-end clients and is a very thoughtful lawyer. She gets on well with clients because she provides complex and technical advice in a clear and presentable manner."* Her strength in this market is praised by sources, who highlight her *"great track record"* and *"very sophisticated client base."*

**Rashad Wareh** of Kozusko Harris Duncan regularly advises multi-jurisdictional families on estate and tax planning matters. *"He's very good – a really impressive lawyer and very strong, particularly in the international area,"* says one legal insider. Another commentator remarks: *"He can handle matters with a depth of complexity and sophistication that few others can match."*

# Family/Matrimonial High Net Worth

| Family/Matrimonial: High Net Worth |
|---|
| New York |
| **Leading Firms** |
| **Band 1** |
| Aronson Mayefsky & Sloan LLP |
| Cohen Clair Lans Greifer Thorpe * |
| **Band 2** |
| Blank Rome LLP |
| **Leading Individuals** |
| **Band 1** |
| Aronson David *Aronson Mayefsky & Sloan LLP* |
| Cohen Robert *Cohen Clair Lans Greifer Thorpe* |
| Heller Norman S. *Blank Rome LLP* |
| Sloan Pamela M *Aronson Mayefsky & Sloan LLP* |
| Teitler John *Teitler & Teitler LLP (ORL) ◊* |
| **Band 2** |
| Alter Eleanor B. *Alter, Wolff & Foley LLP (ORL) ◊* |
| Chinitz Marilyn B. *Blank Rome LLP* |
| Lans Deborah *Cohen Clair Lans Greifer Thorpe* |
| Newman Jacqueline *Berkman Bottger (ORL) ◊* |
| **Band 3** |
| Rottenstreich Dan *Cohen Clair Lans Greifer Thorpe* |
| Schumann Gretchen Beall *Cohen Rabin (ORL) ◊* |
| Ward Brett S. *Blank Rome LLP* |
| * *Indicates firm with profile.* |
| ◊ *(ORL) = Other Ranked Lawyer.* |
| *Alphabetical within each band. Band 1 is highest.* |

## Band 1

### Aronson Mayefsky & Sloan LLP

Aronson Mayefsky & Sloan focuses exclusively on family and matrimonial matters, and is considered a leading firm in the high net worth market. *"They are a go-to name for complex matrimonial disputes,"* observes a commentator, adding: *"They are very suited to working for wealthy clients who come from families with large fortunes that go back generations."*

Multiple New York sources recognise the firm's attorneys for their ability to tackle high-value family work. *"We are happy to refer clients to them as we know they will be in good hands and get the appropriate representation considering their status,"* reveals an estate planner. Another interviewee states: *"They are a top firm and I would rate them highly for this work. No doubt, if you have a wealthy client facing marital difficulties, they would be one of the first names on the list."*

**Notable practitioners**

**David Aronson** has long-standing experience handling high-value divorce and family law matters. He also frequently acts as a mediator or arbitrator in family disputes, and is recognised by sources for both his litigation and negotiation skills. *"David is a very well-rounded attorney,"* observes a fellow family attorney, who adds that *"he is a lawyer who is equally capable of negotiating a resolution as he is trying a case in court."* Another interviewee says that *"he has a very good way of resolving situations and getting people to the table,"* and adds: *"He's a very experienced lawyer and he is good at coming to solutions all parties can agree on."*

**Pamela Sloan** advises wealthy clients on matrimonial finance matters and custody cases. Sources praise Sloan in particular for her ability to work towards negotiated outcomes. *"She's a go-to name for complex matters with international features,"* says an interviewee, who adds that *"she is pretty pragmatic and can get things done. She is a good closer."* Another commentator states that *"she is very skilled at negotiating settlements,"* and continues: *"Her strength is her ability to get parties in a room and come to a negotiated solution."*

### Cohen Clair Lans Greifer Thorpe & Rottenstreich LLP

**See profile on p.646**

Cohen Clair Lans Greifer Thorpe & Rottenstreich is a highly regarded matrimonial law firm. *"They are a go-to name and are a very prominent name in this area,"* says a New York source, who continues: *"Their track record is of acting in many of the most high-profile cases and truly they can help clients in very dire situations."*

The firm advises on all aspects of family law, including divorce proceedings, child custody and prenuptial agreements. *"They are one of the leading firms in this area. They act in very high-profile cases and are very well known for getting positive results for clients in tough situations,"* notes a commentator, and another interviewee remarks: *"They have earned a reputation in New York where a judge knows they are going to have a very high-level, well-run and important case."*

**Notable practitioners**

**Robert Cohen** is *"a leading name in the market and widely admired as the top name for high-profile divorces,"* according to an interviewee, who adds: *"This is a big city and lots of* *people get divorced for lots of reasons, and Bob will be someone who can handle whatever sort of case is thrown at him."* His clients include prominent individuals in finance, real estate and entertainment, and his reputation for working with wealthy clients is highlighted by sources. *"He is a go-to person in this market and clients trust him totally when it comes to their personal and family matters,"* observes a commentator.

**Deborah Lans** handles family and matrimonial litigation, and she also has experience of business disputes. She is described by an interviewee as *"a very well-regarded lawyer with a strong reputation for high net worth family matters."* Another commentator states that Lans *"works very hard and deserves recognition in this market,"* and adds that *"she is a very, very good lawyer."*

**Dan Rottenstreich** has significant experience handling matrimonial finance and child custody cases. *"I like him, he's a great guy,"* says a trusts and estates attorney, adding: *"He is no-nonsense, down-to-earth, responsive and a really good guy."* Other sources in New York describe Rottenstreich as *"excellent"* and *"a real player in this market."*

## Band 2

### Blank Rome LLP

Full-service firm Blank Rome is *"one of the go-to firms for family disputes in New York,"* says a local interviewee, who continues: *"They have a great reputation and you know your client will be in good hands with several attorneys in their firm."*

The firm's family law team represents clients in divorce and custody cases and assists with marital agreements. *"When you walk into a courtroom,"* says a source, *"they will be respected as a firm who will do a good job and run a strong case."*

**Notable practitioners**

**Norman Heller** has a superb reputation among interviewees for his handling of high-value divorce matters and custody cases. *"I've worked with him many times in the past,"* says a market commentator, adding: *"He has all the experience you could wish for in a trial lawyer handling tough cases like these. He is highly respected in this field."* Another source says that Heller has *"lots of experience and is a very, very effective lawyer,"* and also points out that *"his bedside manner is fantastic, especially for clients facing tough situations."*

**Marilyn Chinitz** is a highly experienced family law practitioner who advises clients on divorce cases, custody matters and marital agreements. *"She's pretty good,"* says an estate planning attorney, who adds that she *"knows her stuff and is great at dealing with personal issues faced by clients."* Other sources describe Chinitz as *"excellent"* and *"simply amazing."*

**Brett Ward** advises wealthy individuals on divorce, custody and child protection matters. *"He's good in trials and is a very well-known lawyer,"* observes a fellow family attorney. Another interviewee says that *"he was really respectful and understood the constant pressure involved in a high-profile divorce."* Ward is co-chair of the matrimonial and family law practice group at the firm.

## Other Ranked Lawyers

**Eleanor Alter** of Alter, Wolff & Foley is a deeply experienced family attorney who *"has had a long, distinguished career"* handling high-value matters. *"She's great and very experienced,"* says a trusts and estates attorney, adding: *"Clients are satisfied with how she deals with cases."*

**Jacqueline Newman** is managing partner at Berkman Bottger Newman & Schein, LLP and is described as having *"an excellent reputation in town."* She handles complex divorce, child custody and other family matters, and is regularly involved in mediations and collaborative law cases. *"She is strong in the mediation and negotiation aspects of family law. She is always a good name if you want to negotiate a settlement,"* says an interviewee, and another commentator states: *"She is excellent. She's really good at handling clients in throes of divorce or other turbulent family issues. She is a go-to person for me."*

**Gretchen Beall Schumann** of Cohen Rabin Stine Schumann advises wealthy individuals on complex and high-value matrimonial law matters. *"She is good, knows her stuff and can handle a case in the right way,"* observes a fellow attorney.

**John Teitler** of Teitler & Teitler has considerable experience handling divorce and family law matters involving complex assets and business elements. *"He's aggressive, tough and suited to tough cases which make it to court,"* says an interviewee, and another local source states that *"he has long-standing experience and is very, very well known in this market."*

# Accountants & Tax Advisers

| Accountants & Tax Advisers |
|---|
| **Leading Firms** |
| Anchin, Block & Anchin LLP |
| Andersen |
| Berdon LLP |
| Frank Hirth LLC |
| **Leading Individuals** |
| Ditman Scott T. *Berdon LLP* |
| Garber Mela *Anchin, Block & Anchin LLP* |
| Toce Joseph P *Andersen* |

### Anchin, Block & Anchin LLP

Anchin, Block & Anchin is acknowledged by sources for providing a wide range of tax and accounting services to wealthy clients. *"They have good people and a range of expertise, from family office to cross-border tax, which is of great benefit to high net worth clients,"* says an interviewee.

The firm is recognised for the strength and depth of its team. *"They have lots of good folks there,"* observes a commentator, adding: *"They are a big institution and have lots of talented people."* Mela Garber is singled out for praise by sources. One says that she *"is very smart and she produces consistently good work in this area,"* and another states that *"she does a great job for the client."*

**Key contact:**
**Mela Garber**, Tax Principal and Tax Leader of Anchin Private Client

### Andersen

Andersen has an impressive reputation among New York interviewees for the tax and accounting support it provides to wealthy families. *"They are a good choice for clients looking to restructure their family offices or do work in that space,"* observes an estate planner. The firm is also *"strong handling private equity clients,"* according to a source. *"Joseph Toce in particular is very good and has some very interesting clients, he acts for some very wealthy clients,"* says a commentator, and another describes him as *"particularly good in* *the international space."* David Roberts is also a respected member of Andersen's *"great practice"* in New York.

**Key contact:**

**Joseph Toce**, Regional Managing Director for the Eastern Region

### Berdon LLP

Berdon provides accounting and tax advice relating to wealth, trust and estate plans. The firm is *"suited for acting for individual clients,"* according to an interviewee, who also says that *"they have some great people there and we enjoy working with them."*

Market insiders note that *"they have lots of wealthy clients"* and that *"they have a great family office practice."* The firm has expertise in domestic and cross-border matters, and a source says that *"they are strong for clients in the international space."* Scott Ditman leads the personal wealth services practice at the firm and is *"really good for international clients,"* according to an attorney. *"Scott is very good,"* says another commentator, adding: *"He can handle very sophisticated and high-value matters and we trust him to do a good job for the client."*

**Key contact:**

**Scott Ditman**, Partner and Leader – Personal Wealth Services

### Frank Hirth LLC

Frank Hirth is a tax and accounting firm with a particular specialisation in US and UK compliance. In February 2020, the firm sold its business-focused tax practice to Raich Ende Malter & Co, but it retains a presence in New York and a client base of HNW clients. *"They help with UK people who move to the USA, but more typically for people from the USA to the UK,"* explains a banker, adding: *"Frank Hirth is an expert representing USA citizens subject to the UK tax system and the reporting that comes with it. They are good at knowing how to manage two tax systems at the same time."*

*"They have been my go-to specialist US/UK accounting firm for many years, and because of their high level of sophistication and client service focus, they will continue to be so."* says an attorney, who also states: *"I have every confidence in the firm as a whole and in the individual members of the team."*

# Private Banks

| Private Banks |
|---|
| **Leading Firms** |
| BNY Mellon Wealth Management |
| Brown Brothers Harriman & Co. |
| Citibank |
| Goldman Sachs |
| JPMorgan Chase & Co |
| **Leading Individuals** |
| Murphy Natalia *Citi Private Bank* |
| Worrell Megan R. *JPMorgan Chase & Co* |
| Yaeger Mike *Goldman Sachs* |

### BNY Mellon Wealth Management

BNY Mellon provides a wide range of private wealth services for high net worth clients, and is notable for its *"very good family office group."*

New York-based sources praise in particular the bank's client service. *"They are a big name and clients work with them a lot. They are very good on the operational side and maintain close relations with clients,"* observes an interviewee. *"I find them to be excellent and they have a great deal of stability and that is a real benefit for the client,"* says an attorney, who adds that *"they have great continuity within the team."* Another industry source says that *"BNY is a great place for clients as they will get a real hands-on service and they take care of clients well."*

**Key contact:**

Catherine Keating, Chief Executive Officer – Wealth Management

### Brown Brothers Harriman & Co.

Brown Brothers Harriman is a *"very high-end firm,"* says a trusts and estates attorney who adds: *"They do a great job and always exceed expectations. Clients appreciate that."* Another interviewee says: *"We think they are top firm for this,"* and points out that it has a *"great track record."*

Brown Brothers Harriman offers high net worth individuals and families sophisticated wealth planning, fiduciary and lending services. It is also notable for its investment management operation. *"As investment managers, they are top drawer. They provide real value for their clients,"* observes a market commentator, and another states that *"they have a singular focus on research and analysis, and are strong in private wealth management."*

**Key contacts:**

G. Scott Clemons, Chief Investment Strategist – Private Wealth Management

Alison Hutchinson, Managing Director – Private Wealth Management

### Citibank

A New York source states that Citibank is *"a go-to name, particularly for international clients with various global interests."* Other interviewees also highlight the bank for its handling of cross-border work, with one saying that *"they are very active in the international space"* and another noting that it is *"good on foreign lending."*

Citi provides extensive services for wealthy clients, but is especially well regarded for its trusts services. *"They have a very deep bench and they are strong on the fiduciary side,"* according to a private banker, who also says that *"they are a great trust shop"* and that *"they have a great fiduciary platform."* Natalia Murphy leads Citi's trust and wealth planning operation in North America. An attorney describes Murphy as *"brilliant"* and states that she *"really instils confidence in clients."*

**Key contact:**

**Natalia Murphy**, Head of Trust and Wealth Planning – North America

### Goldman Sachs

Goldman Sachs is *"a major player"* whose *"level of sophistication in this market is unmatched."* It offers advice on all aspects of private banking, wealth management and trust services. *"Any high net worth individual should speak to Goldman Sachs as they can offer clients unique and creative stuff that others cannot,"* explains a New York-based attorney.

*"On the investment side, they are a very robust outfit and have lots of good ideas and resources to put towards that,"* according to an interviewee, and another source suggests that *"their specialism is high-value, creative lending." "Whenever we have clients with a liquidity event, they are the first name on our list,"* reveals an attorney, who adds that *"you get real consistent quality."* Managing director Mike Yaeger is described as a *"superstar"* by a source, who adds: *"He is extremely responsive, thoughtful and a great team player. He is a great asset to his clients and clients really like him."*

**Key contact:**

**Mike Yaeger**, Managing Director – Investment Management Division

### JPMorgan Chase & Co

Sources acknowledge J.P. Morgan as *"the leading financial institution for the New York market"* that *"often acts for the richest families and businesses in town."* Anestate planning attorney says that *"they are top of the tree"* and adds: *"They spend a lot of time and effort to ensure they have quality teams with an experienced wealth adviser who adds value to your whole trust and estate situation. They are head and shoulders above other banks in New York."* Industry experts note that the bank is *"very strong on both domestic and international matters"* and has *"the size and resources to take care of big global clients."* It provides extensive private wealth and banking facilities, and a commentator remarks that *"they do lots of services and trust operations for high net worth clients."* Another commentator states: *"Their private banking offering especially is very strong and they will deal with very, very wealthy clients with massive accounts."*

**Key contact:**

**Megan Worrell**, Manging Director

# Wealth Managers

| Wealth Managers |
|---|
| **Leading Firms** |
| BBR Partners, LLC |
| Bernstein Global Wealth Management |
| Bessemer Trust |
| Evercore |
| Fiduciary Trust Company International |
| Northern Trust |
| Summit Rock Advisors |
| **Leading Individuals** |
| Cohen Gail *Fiduciary Trust Company International* |
| Gabel Nancy Shavel *Evercore* |
| Zander Christopher *Evercore* |

### BBR Partners, LLC

BBR Partners is *"a very good multi-family office and our clients with bigger accounts will go there for sure,"* says an attorney. The firm offers investment advice and wealth advisory services, including tax and estate planning assistance and charitable giving guidance.

*"They are a good shop who spun out of a big bank,"* observes a source, who continues: *"They are a solid RIA and that's pretty trendy right now. They will have lots of smart people who understand the art of managing money."*

**Key contact:**

Stephanie Gromek, Co-Managing Partner – Director of Portfolio and Wealth Advisory

### Bernstein Global Wealth Management

Bernstein is praised for being *"great at investment management"* and is acknowledged for its *"good links with the private client world and New York millionaires and billionaires."* An industry source reports that *"they have been good from a custodian point of view and clients are generally happy with them,"* and adds that *"they've always been a premier institution in the New York market."*

Bernstein's strategy is praised by a market insider, who notes: *"They are careful, methodical and don't shoot from the hip. Every recommendation they make is supported by a tremendous amount of research."* An attorney highlights Lisa Stone as a standout individual, saying that she is *"a great investment adviser."*

**Key contact:**

Joseph Septimus, Vice President

### Bessemer Trust

Bessemer Trust provides an array of wealth and trust services for high net worth clients. It is *"a premier institution in the USA,"* according to an interviewee. *"As corporate trustees and investment managers, they are top drawer,"* says another commentator, who continues: *"They can handle clients who have sophisticated needs."*

The level of service the firm can offer its wealthy clients is highlighted by interviewees. *"They are one I wholeheartedly recommend to clients as they are very hands-on and much more client-focused,"* states a trusts and estates attorney, who adds that *"they are a fantastic institution for high net worth clients."* Another industry expert notes: *"In terms of service, they are the best in class and their people are also some of the smartest in the field."*

**Key contact:**

W. David Bunce, Northeast Region Head

### Evercore

Evercore is *"a great institution that does a lot of work with high net worth clients and provides a range of services,"* according to an attorney, who also adds that *"they are a strong name in wealth management sphere."* Christopher Zander leads Evercore's wealth and fiduciary services operation, and is described as *"terrific"* and *"a very well-known name."* Nancy Shavel Gabel is also a respected member of the team and an interviewee says that she is *"a great all-round adviser."*

One industry source states: *"They handle matters very well. They are very responsive, service-minded and do good things for their clients."* Another market commentator remarks: *"Their performance and results will always be very appealing to clients."*

**Key contacts:**

**Nancy Shavel Gabel**, Partner and Financial Adviser

**Christopher Zander**, President and CEO of Evercore Wealth Management and Evercore Trust Company, N.A.

### Fiduciary Trust Company International

Fiduciary Trust Company International is an *"an excellent outfit"* providing wealth and investment management assistance, as well as trust services. A source says that *"they are a great group and they have a number of people who we see acting for lots of high-end clients."*

The firm is praised for providing a range of high-level services for wealthy clients, with one industry expert noting in particular that *"they are very good acting as trustee and for fiduciary matters."* Another commentator says that *"in terms of wealth transfer planning and estate administration, they are excellent."* New York market sources describe general trust counsel Gail Cohen as *"a very well-known name"* and *"a wonderful attorney who has contributed so much to this industry."*

**Notable practitioners**

**Gail Cohen**, Chair of the Board of Directors and General Trust Counsel

### Northern Trust

Northern Trust is *"one of leading names in this area,"* according to a commentator, who adds: *"They can handle families with vast global interests. They have a good niche name for Latin American clients and maintain some very good relationships – they are very good at holding clients' hands and giving very personalised services."*

Northern is especially well regarded for the fiduciary services it offers wealthy individuals and families. *"They are a top choice,"* says an interviewee, adding: *"They have real brain power on their books and they are very strong on the trust side. They focus on fiduciary services, which can be a real benefit to high net worth clients."* A banker states that *"on the trust side they are a robust competitor – they provide great service for clients and are very hands-on."*

**Key contact:**

John Hoffman, President – Wealth Management – Northeast Region

### Summit Rock Advisors

Summit Rock Advisors represents wealthy families and foundations and is recognised as *"excellent investment advisory firm."* One industry expert explains that *"they combine wealth planning with trust and estate planning and they are really growing in this space,"* adding: *"We see them more and more and they do some good work."*

*"I've just started working with them,"* says a source, who adds: *"They are doing a really good job so far – they are very responsive and develop good relationships."* CEO David Dechman is praised by commentators who say that he is *"fantastic"* and *"keeps clients happy."*

**Key contact:**
David Dechman, CEO and Co-founder

## Leaders' Profiles in New York

**BAPTISTE, Kim**
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*Featured in Private Wealth Law (New York)*

**Practice Areas:** Partner, Individual Client Services Group. Practices in estate planning, trusts, charitable foundations, tax planning and estate administration. Represents high-net-worth individuals and families on tax planning; succession planning; charitable giving; administration of estates and trusts, including representation of individuals and institutions acting as fiduciaries with respect to both general administrative matters and litigated or contested ones; and family law matters, including prenuptial, postnuptial and cohabitation agreements.
**Professional Memberships:** Former Fellow, American College of Trust and Estate Counsel; Former Member, Executive Committee of New York State Bar Association Tax Section, and Co-Chairman of New York State Bar Association Committee on Taxation of Trusts and Estates
**Personal:** NYU School of Law, LLM; Boston University School of Law, JD; Yale University, AB; Adjunct Professor, Graduate Tax Program, NYU School of Law.

**CHMIL, Bonnie Lynn**
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*Featured in Private Wealth Law (New York)*

**Practice Areas:** Bonnie knows that most parties want a quick and practical resolution to private client disputes. She therefore focuses on her clients' desired endgame from day one, looking for the most efficient way of getting there. It's a no-nonsense approach that often results in favorable resolutions. For Bonnie and her clients, those can come either through negotiated settlements or effective litigation tactics. Bonnie demonstrated her talent for efficiency when she attended college and law school at night while working in the financial services industry. That experience provided valuable background for her present work, and it has helped her to achieve success for her clients' results. Among other wins, Bonnie has earned the dismissal of a $40 million fraud claim against an insurer, defeated a $100 million claim against an estate and secured a $150 million settlement for a client against the estate of her ex-husband. On top of her industry experience, Bonnie brings detailed knowledge of commercial litigation to all of her work. She regularly represents clients in disputes involving real estate, commercial contracts and business torts.

**DAVIDOWITZ, Ronni G**
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*Featured in Private Wealth Law (New York)*

**Practice Areas:** Ronni Davidowitz helps clients sort out the legal, business, tax and personal issues that can arise when planning their estates or managing their wealth. As the head of Katten's New York Private Wealth practice, she understands that listening and being responsive are two of the most important services she can bring to her client relationships. Changes in tax laws, the economic climate, and family and business situations may require adjustments to clients' estate and wealth plans. Ronni is a ready resource to help her client strategies keep pace. High-net-worth individuals, closely held businesses, entrepreneurs, artists and art collectors are among those who rely on Ronni for this close attention to their affairs, as well as her keen planning skills and sympathetic ear. Ronni finds creative and efficient ways to help her clients avoid litigation. When conflicts do arise, she has a successful track record advising clients on estate and gift tax audits, estate and gift tax litigation and Surrogate's Court contested matters, including probate disputes and fiduciary accountings. She also creates and advises public charities and private foundations.

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**HARANZO, Mark**
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*Featured in Private Wealth Law (New York)*

**Practice Areas:** Wealth Planning and Preservation, Wealth Disputes, International Planning, Family Offices, Nonprofit and Tax-Exempt Organizations, Tax
**Career:** Mark E. Haranzo is chair of Holland & Knight's New York Private Wealth Services Group. Mr. Haranzo focuses his practice on domestic and international private client matters for affluent individuals and their families. His clients include entrepreneurs, corporate executives, family offices, real estate developers, business owners, investors and investment bankers, as well as artists, entertainers, writers, collectors and philanthropists. Mr. Haranzo has more than 25 years of experience in all aspects of estate and gift planning for individuals and families, including matters with complex multigenerational or multijurisdictional issues. He advises corporate and individual fiduciaries and beneficiaries on all aspects of trust and estate administration. Mr. Haranzo is dual qualified in the United States and United Kingdom and represents U.S. and non-U.S. clients in the U.S. and abroad. He also represents clients in connection with disputes, such as will and trust contests, fiduciary appointments and contested accountings. In addition, Mr. Haranzo counsels charitable organizations and advises individuals on philanthropic matters. He also advises individuals on asset protection in connection with matrimonial matters and frequently structures prenuptial, postnuptial and cohabitation agreements, including international and multijurisdictional agreements.

**IPPOLITO, Loretta A**
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**SCHMIDT, Catherine Grevers**
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*Featured in Private Wealth Law (New York)*
**Practice Areas:** Partner, Individual Client Services Group. Focuses her practice on complex estate and tax planning for high-net-worth individuals and families, entrepreneurs and real estate owners, and on planning for the generation-skipping transfer tax. Through use of sophisticated techniques such as qualified personal residence trusts, grantor retained annuity trusts, dynasty trusts, intentionally defective grantor trusts and limited liability companies, among others, as well as traditional wills and revocable trusts, she assists clients in minimizing the impact of estate and gift taxes on their estate plans, and in transferring family wealth to their children and grandchildren.
**Professional Memberships:** Fellow, American College of Trust and Estate Counsel; Member, Professional Advisors Council, Lincoln Center for the Performing Arts; Member, Advisory Board, Trusts & Estates magazine, Domestic Relations Committee; Member and Former Member, Trusts, Estates and Surrogate's Court Committee and Former Chair, Subcommittee on Portability, New York City Bar Association; Member, Trusts and Estates Law Section, New York State Bar Association; Former Member, Trusts and Estates Advisory Group, Board of the Optometric Center of New York, State College of Optometry
**Personal:** NYU School of Law, JD, magna cum laude, NYU Law Review, Order of the Coif; Harvard University, EdM; Georgetown University, BS, cum laude.

**STEIN, David**
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**VON MATTHIESSEN, Kathryn**
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*Featured in Private Wealth Law (New York)*
**Practice Areas:** Kathryn's international private client experience is particularly broad. For clients coming to the United States she provides pre-residency planning. For foreign families with US members, she uses a number of tools to facilitate tax-efficient wealth transfers to US family members while minimizing US gift and estate tax liability for foreign settlors. Kathryn also advises clients leaving the United States on outbound planning matters. For international clients everywhere, she helps to structure global succession plans and assists them in selecting appropriate jurisdictions. Kathryn advises domestic and international families that own many different asset classes, from operating businesses to hedge fund interests to real estate to intellectual property and artwork. In her estate planning for them, she uses a variety of techniques (both charitable and non-charitable) to minimize taxes and achieve her clients' goals. Kathryn advises fiduciaries including trust companies on administering complex estates and trusts. She also has a broad background in business succession planning through the use of trusts, private trust companies, buy-sell agreements and shareholder agreements.

**ZABEL, William D**
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# COHEN CLAIR LANS GREIFER THORPE & ROTTENSTREICH LLP

**www.**cohenclairlans.com **tel:** + 1 212 300 1100 **email:** + 1 212 300 1111

**Firm Overview:**

Cohen Clair Lans Greifer Thorpe & Rottenstreich LLP is one of the most prominent matrimonial law firms in the United States. The firm's partners and associates write, lecture and teach throughout the country as well as internationally on important issues relating to matrimonial and family law. The firm represents individuals and their spouses across a broad spectrum of industries and professions, including finance, real estate, media, sports, entertainment, law, politics, and medicine, and has handled many of the largest matrimonial matters in New York and elsewhere As a result, the firm has expertise in negotiating and litigating cases which present sophisticated and specialised valuation issues. It also brings extensive experience toward child custody, with a keen focus on difficult issues such as relocation and parental access. In addition, the firm regularly drafts and negotiates prenuptial, postnuptial and paternity agreements.

Due to its expertise and experience, the firm's lawyers are often called upon to serve as counsel or advisors in jurisdictions across the United States, as well as Europe and Asia.

The firm's strength lies in its creative skills, honed through decades of focus on family law. The firm's understanding of the complicated issues it faces together with clients, along with the reputation which precedes it, frequently leads to deftly and efficiently negotiated resolutions. Obtaining a favorable result while avoiding the costs of litigation is the firm's initial approach and ultimate goal.

In the event litigation becomes necessary, clients benefit from the firm's vast experience and ability. It has faced and prevailed in courtrooms countless times, often on novel issues establishing groundbreaking legal precedent.

The firm is proud that the clients it has represented are the firm's greatest source of referrals.

**Main Areas of Practice:**

- Matrimonial Law
- Family Law

**PRACTICE AREAS**

Matrimonial Law
Family Law

**OFFICES**

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# CURTIS, MALLET-PREVOST, COLT & MOSLE LLP

**www.**curtis.com **tel:** +4420 7710 9800 **fax:** +4420 7710 9801

**Chairman:** George Kahale III

**Managing Partners:** Joseph D Pizzurro, Matias A Vega
Number of partners: 99 Number of attorneys: 273

**Firm Overview:**
Curtis, Mallet-Prevost, Colt & Mosle LLP is a leading international law firm providing a broad range of legal services to clients around the world through 16 offices in five continents. Curtis represents clients across industry sectors, including family-owned businesses, individuals and entrepreneurs, multinational corporations and financial institutions, money managers and sovereign wealth funds.

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**Main Areas of Practice:**

**Private Wealth:**
With key personnel located in New York, London and Geneva, the firm's private wealth clients benefit from an international team of multilingual and multi-jurisdictional attorneys across 16 offices, including the Middle East and Mexico, who provide sophisticated legal advice on a variety of cross-border issues, particularly those with a US aspect.

Clients include high net worth individuals, family offices, not for profit organisations, private banks, private client groups of major financial institutions, private funds and entrepreneurs. The practice is staffed with multilingual attorneys who possess international legal, business and commercial knowledge, as well as an understanding of cultural sensitivities. These attorneys span complementary practice areas, such as, trusts and estates, tax, immigration, employee benefits, corporate, litigation, and real estate, to provide end-to-end services to a premium clientele.

The team advises its local and international client base on a diverse array of corporate, commercial and transactional matters, with a unique expertise on cross-border matters. They also help private clients resolve disputes, both in and out of court. Members of the group take leading roles on transactions to ensure they are handled and completed in an efficient and effective manner.

The firm advises clients on a diverse array of corporate, commercial, and transactional matters, as well as dispute resolution (with a unique focus on cross-border disputes), drawing upon the expertise of multiple practices within the firm, such as trusts and estates, tax, immigration, litigation, and real estate. It is able to provide a unique perspective on matters including:

- Domestic and international tax planning for individuals, closely held companies, and trusts and estates;
- Estate and trust planning and administration for high net worth individuals and fiduciaries in multiple jurisdictions;
- Dispute resolution, in and out of court;
- Corporate lifecycle advice, from formation through liquidity events;
- The purchase, sale and lease of commercial and residential properties;
- Immigration and expatriation planning;
- Executive compensation and employee benefits for private companies and individuals.

**Key Contacts:**

**New York:**
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CURTIS

# MILBANK LLP

**www.**milbank.com **tel:** +1 212 530 5000 **fax:** +1 212 530 5219

**Chairman:** Scott Edelman
Number of partners: 169 Number of lawyers: 776
Languages: *Arabic, English, French, German, Italian, Japanese, Korean, Mandarin, Portuguese, Spanish*

### Firm Overview:

For over 150 years, Milbank has provided innovative legal solutions in many of the world's largest, most complex, 'first-ever' corporate transactions and disputes. Milbank's clients are prominent multinational financial, industrial and commercial enterprises, governments, institutions and individuals.

### Main Areas of Practice:

**Trusts, Estates & Exempt Organisations:**
Milbank has developed the premier international trusts and estates practice in the United States, serving individual and institutional clients in an innovative manner. The firm has a broad range of experience in the areas of estate planning, trust and estates administration, charitable giving, advising institutional fiduciaries, creating and advising exempt organisations, and trusts and estates litigation.
**Trusts & Estates Contact:** Georgiana J Slade
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### PRACTICE AREAS

Estate Planning
Trust & Estate Administration
Charitable Giving
Trust & Estate Litigation
Tax-Exempt Organisations

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### INTERNATIONAL OFFICES

The firm has offices in Beijing, Frankfurt, Hong Kong, London, Munich, São Paulo, Seoul, Singapore and Tokyo.

Milbank

# PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

**www.**paulweiss.com **tel:** +1 212 373 3000 **fax:** +1 212 757 3990

**Chair of the Firm:** Brad S Karp
**Co-chairs of the Personal Representation Practice:** Alan S Halperin, Loretta A Ippolito

**Firm Overview:**
Paul, Weiss is a firm of more than 1,000 lawyers with diverse backgrounds, personalities, ideas and interests who provide innovative and effective solutions to clients' most critical and complex legal and business challenges. The firm represents some of the world's largest publicly and privately held corporations and financial institutions, asset managers and entrepreneurs, and clients needing pro bono assistance.

**HNW Areas of Practice:**

**Personal Representation:**
Paul, Weiss provides legal advice on all aspects of estate planning and estate and trust administration, with extensive experience providing comprehensive estate, gift and income tax advice for high net worth individuals and families.

The firm's personal representation lawyers advise on domestic and international estate planning, including tax and foreign trust planning for non-US persons with US contacts; the effective use of gift-giving programs; domestic trust planning; the tax-efficient transfer of closely held family business interests; liquidity issues; and management succession. The team counsels clients on charitable giving, including the disposition of appreciated property, the use of private foundations and charitable split-interest trusts. Paul, Weiss attorneys also counsel executors and trustees in connection with their fiduciary duties, and have substantial experience handling disputes of all kinds, including litigated Surrogate's Court cases. Further, the team handles many of the firm's clients' tax issues, including controversies with the Internal Revenue Service and other taxing authorities.

The firm's personal representation lawyers advise domestic and international clients, including high net worth individuals, families, family offices, entrepreneurs, corporate executives, investment bankers, real estate developers, philanthropists, and public and private charities.

The team's stellar reputation in the high net worth field is founded on a keen grasp of the unique, delicate and highly complex issues that clients face, along with deep sensitivity to family dynamics. Most importantly, the firm's lawyers are trusted advisors — technical experts who focus unerringly on responsive service. Recognised as leaders in their field, the firm's personal representation lawyers assist clients in addressing their legal, business and family matters in accordance with their individual objectives. The team provides creative and pragmatic solutions for wealth preservation, now and for future generations.

When the circumstances warrant, the personal representation team works closely with attorneys in the firm's renowned corporate and litigation departments, leveraging expertise in tax law, employee benefits and executive compensation, private funds, real estate and dispute resolution.

**PRACTICE AREAS**

**Litigation/White Collar & Regulatory Defence:**
- Antitrust
- Anti-Corruption & FCPA
- Cybersecurity & Data Protection
- Intellectual Property
- M&A Litigation
- Product Liability
- Securities
- Supreme Court & Appellate Litigation

**Transactional:**
- Mergers & Acquisitions
- Private Equity
- Finance
- Capital Markets
- Corporate Governance
- Investment Management
- Executive Compensation
- Real Estate
- Restructuring
- Tax
- Sustainability & ESG
- Pro Bono

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**INTERNATIONAL OFFICES**
The firm has offices in Beijing, Hong Kong, London, Tokyo and Toronto.

Paul|Weiss

# PILLSBURY WINTHROP SHAW PITTMAN LLP

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**Chairman:** David T. Dekker
Number of partners worldwide: approx 330
Number of other lawyers worldwide: approx 370

**Firm Overview:**

Pillsbury Winthrop Shaw Pittman LLP is an international law firm with a particular focus on the technology and media, energy, financial services, and real estate and construction sectors. Recognised as one of the most innovative law firms by *Financial Times* and one of the top firms for client service by *BTI Consulting*, Pillsbury and its lawyers are highly regarded for its forward-thinking approach, its enthusiasm for collaborating across disciplines and its authoritative commercial awareness.

**Main Areas of Practice:**

**Energy & Natural Resources:**
Pillsbury has advised on precedent-setting energy industry deals and projects in 75 countries worldwide, offering clients a combination of geographic reach, legal and regulatory depth, and energy-sector-specific experience that is unmatched among the world's leading law firms. A leading practice in nuclear law, oil and gas, and renewable and alternative energy, Pillsbury has received more than a dozen Deal of the Year awards from leading publications for projects in North America, Europe, Latin America and Asia. In the field of natural resources and the environment, Pillsbury was named the Environmental Law Firm of the year in 2014 by *US News* and *Best Lawyers*. With a team of 40 lawyers working full-time on environmental matters, Pillsbury is home to one of the largest dedicated environmental practices in the United States.

**Real Estate & Construction:**
Pillsbury has a unique history of deal-making throughout the United States, with leading real estate practices for more than 50 years on the East and West coasts. Because of its size and geographic reach, the firm's real estate practice group is one of the few national practices capable of handling the full range of assignments, from multijurisdictional portfolio transactions to single-asset deals in local markets. Lawyers on the construction counseling and dispute resolution team have been hailed by *Chambers* as part of the *"preeminent practice of its kind in the United States."* They've earned this distinction by working on some of the world's most complex construction projects: the Panama Canal extension, major infrastructure cases around the globe and two of the largest hospital disputes in history, as well as commercial, industrial and residential projects worldwide.

**Technology:**
Pillsbury established the firm's technology industry legal practice in 1968, when it incorporated Intel. Today, the firm's technology industry practice is one of the world's largest, comprising more than 250 lawyers based in the United States, Europe and Asia. From incubator to IPO, from M&A to international expansion, Pillsbury lawyers guide technology companies of all sizes and at all stages of development. In the last 30 years, the firm has filed more than 52,000 patents and over 19,000 trademarks, including foreign marks in around 145 different countries. Pillsbury protects the intellectual property of its clients through the efforts of its high-stakes IP litigation practice, which ranks among the top 10 in the nation in patent, trademark and copyright litigation. Technology clients also benefit from the firm's top-ranked global sourcing practice. Among the most experienced advisory teams in the word, the firm's global sourcing lawyers have led more than 750 transactions worth more than half a trillion dollars in contract value, and represented 30% of the Fortune 100.

**Financial Services:**
Pillsbury's finance lawyers advise more than 200 banking and investment institutions, including some of the world's largest. The firm's domestic and international clients rely on it for regulatory advice and guidance on a wide range of financial transactions, including commercial lending, derivatives, equipment finance, leveraged finance, project finance, trade finance, structured finance, debt restructuring, tax-exempt financing, and distressed investing and debt trading. Pillsbury also offers a broad spectrum of corporate trust and agency services from initial issuance to defaulted obligations. The firm's clients are typically foreign and domestic banks, insurance companies, funds and other financial institutions. The firm also serves the company side of financial transactions for the firm's corporate clients.

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The firm also has offices in Beijing and Shanghai, China; Hong Kong, Hong Kong; Tokyo, Japan; Taipei, Taiwan; London, United Kingdom.

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Number of partners: 81 Number of lawyers: 346

**Firm Overview:**

Schulte Roth & Zabel LLP's individual client services practice is one of the most sophisticated, extensive and diverse of any major law firm, representing many of the nation's wealthiest individuals on their personal legal matters. The firm's clients include entrepreneurs, some of whom are managers of large investment funds, as well as those individuals who have inherited substantial wealth. SRZ also represents individuals, banks and trust companies who are acting as fiduciaries, in both general administrative matters and litigated or contested matters.

The firm's individual client services practice encompasses much more than a conventional 'trusts and estates' department, providing a full range of legal services to individual clients. SRZ lawyers assist clients in administering estates and trusts from inception, counseling them in the most tax-efficient and beneficial ways to fulfil the terms of a governing document, and helping clients throughout the world to achieve their personal and charitable goals.

The firm assists clients in the formation of private foundations, public charities and split-interest trusts, and helps clients negotiate the terms of substantial direct gifts to public charitable institutions. SRZ's tax and other estate planning advice is tailored to the unique circumstances of each client, and it also advises clients on matrimonial matters including divorce settlement negotiations and mediations, as well as prenuptial, postnuptial and cohabitation agreements.

The firm also represents individual clients on a variety of personal matters not strictly related to estate planning or estate and trust administration, including in connection with family businesses, buy-sell agreements, and succession planning, as well as residential real estate and family disputes.

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