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LEGAL ALERT

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IN THIS ISSUE

An Artful Season at SGR

The Moorestown office of the Firm recently sponsored an art contest on the theme of "Goin' Green: South Jersey and the Environment," in order to tap into children's concerns about their world. Nearly 500 students from more than a dozen schools submitted artwork. A standing-room only crowd of children, parents, teachers and administrators attended a reception at the Firm at which winners were announced.

A panel of judges chose one winner from each of three categories: Grades 3/4, Grades 5/6, and Special Needs. Judges were Marianne Aleardi, Editor of *SJ Magazine*, Alan Willoughby, Executive Director of Perkins Center for the Arts, and Jeanne Woodford, President of Woodford Cedar Run Wildlife Refuge.

Spector Gadon & Rosen Chairman Paul Rosen, Esq (left) presents Gwen Wilkie with her award as Steven Gadon, Esq. and Art Show Judge Alan Willoughby look on.

Richard Klein, Esq. assists Paul Rosen, Esq. in presenting Joy Li with her award along with Steven Gadon, Esq.

The winners *(from top)*: **Gwen Wilkie**, Grade 4, **Joy Li**, Grade 6, both from Moorestown Upper Elementary School, **Tyler Richardson & Symira Gordon**, Kingsway Learning Center

Fractional Gifts of Art – Still a Good Deal!

A lifetime charitable gift provides a current income tax decuction and the effect of an estate tax reduction, too

Fractional charitable gifts of art were until very recently a very exciting estate planning tool. However, since August 2006 when a revision to I.R.C. §170 went into effect, this tool seems to have fallen into disfavor. No doubt, this planning tool is less attractive than it once was. Yet, one surmises that, if donors did not know how good fractional gifts of art were before the new law took effect, they would be very excited about fractional giving under the new tax regime.

Before examining the new I.R.C. §170(o), let's review what a "fractional gift" of art is all about. Ordinarily, a donor is not permitted to take a charitable income tax deduction for a gift to charity of property that consists of less than the taxpayer's entire interest in the property. There are very few exceptions to this rule. A fractional gift of art to a museum of an "undivided interest" in the art is one of the exceptions. The museum is given a "tenant-in-common" interest in the art which gives it ownership of an undivided portion of the taxpayer's entire interest in the art. The museum receives a fractional share of each and every substantial interest or right owned by the taxpayer in the property. At the same time, the donor gets an income tax deduction even though the donor retains ownership rights, too. This means both the donor and the museum have rights to possess the art at different times during the year.

Generally, it is more tax effective to make a lifetime charitable gift than a charitable gift at death. A gift at death does reduce one's estate by the charitable estate tax deduction, but any income tax deduction is lost. A lifetime charitable gift provides a current income tax deduction and the effect of an estate tax reduction, too. How better to have one's cake and eat it, too!

But there are new tax rules if one is to use this technique. First, the donor's entire interest must be given to the museum within 10 years of the first fractional share gift or at the donor's death, if sooner. Second, the museum must have substantial physical possession prior to the end of this period. These new requirements eliminate the "old method" whereby the donor retained possession of the art until death, and only then did the museum take physical possession of the art. Also, the donor used to be able to make additional fractional share gifts of the art and take additional income tax deductions based upon the value of the art on the date of each new gift. Art has a way of increasing in value once it is partly owned by a museum. The net result was increasing income tax deductions. Now, the donor's income tax deduction for future gifts is limited to the fair market value on the date of the first gift. BUT this is still better than missing out on the opportunity to get a lifetime income tax deduction.

For a time, there was a concern that the valuation freeze provision would limit the estate tax charitable deduction even though the value retained at death might have a significantly higher value in the donor's estate. However, Congress fixed this problem, and the donor's estate now gets an estate tax deduction equal to the value of the retained interest includable in the donor's estate.

Failure to meet the new time requirements for completing the transfer of the donor's entire interest in the property now results in forfeiture of the income tax deduction previously taken plus a 10% tax penalty. Nevertheless, 10 years often is long enough if one is a senior citizen. Ten years can be a long time to enjoy continued "partial" possession of a museum quality work of art, and the income tax deductions can be very meaningful, too. Think of the joy of seeing one's art on display in a fine museum for part of the year and having the museum pay for packing, transportation, insurance and storage while a donor is at a winter or summer home.

So while some of us still have fond memories of what used to be, fractional giving can still be very attractive for many donors.

Alan Mittelman, Esq. is Chairman of the Estate Planning and Administration Group. He practices law in Pennsylvania and Florida. Mr. Mittelman can be reached at amitt@lawsgr.com or 215-241-8912.

Annual Report Fees & Franchise Taxes Increase in Delaware

On June 30 2008, Delaware's Governor Minner signed into law House Bills 519 and 520, increasing annual report fees and franchise taxes. The bills are retroactive to January 1, 2008.

Senate Bill 519 increases the annual report fee for foreign corporations from $60 to $100. For domestic corporations, Bill 519 increases the rates for the computation of annual franchise taxes for domestic corporations. The new rates for domestic corporation taxes are:

- 1 to 5,000 shares - $75
- 5,001 to 10,000 shares - $150; each additional 10,000 shares - $75

The maximum tax remains $165,000.

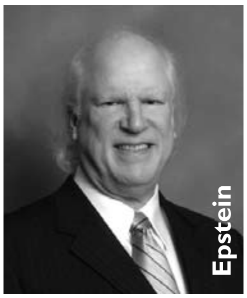
Senate Bill 520 increases the annual tax assessed on partnerships, Limited Partnerships and Limited Liability Companies on file with the Secretary of State from $200 to $250.

Because the effective date of these bills is retroactive, be aware that the new rates will be applied when the payment of taxes is required for merger, cancellation or dissolution filings.

AT THE PODIUM

Nancy Abrams of the Employment Law Group presented a seminar on "The Basics of Employment Law" through the Pennsylvania Bar Institute on June 11. It will be broadcast via satellite to 24 counties on July 16.

Nancy Abrams: 215 241 8894 or nabrams@lawsgr.com



Alan Epstein, Chair of the Employment Law Group, presented lectures for the National Employment Lawyers Association in Washington DC titled "Litigating Employment Cases" and "Effective Use of Expert Witnesses." He presented a lecture at the annual PBI Employment Law Institute in Philadelphia titled "Perspectives: The Employment Law Trial."

Alan Epstein: 215-241-8832 or aepstein@lawsgr.com

Alan Mittelman, Chair of the Estate Planning and Administration Group, participated in a seminar at the Woodmere Art Museum in Philadelphia on charitable giving and art. See his article on this topic on page 2.

Alan Mittelman: 215-241-8912 or amittelman@lawsgr.com

Drew Molotsky of the Family Law Group lectured recently at the Burlington County Women's Opportunity Center, a displaced homemaker's organization, regarding the legal aspects of divorce and separation.

Drew Molotsky: 856-778-8100 or dmolotsky@lawsgr.com

FCC Bans Exclusive Arrangements Between Cable Companies And Multiple Dwelling Complexes

On November 13, 2007 the Federal Communications Commission ("FCC") issued a Report and Order ("Order") and Further Notice of Proposed Rulemaking ("FNPRM") which prohibit owners of "multiple dwelling units" ("MDUs") from establishing exclusive contracts with most cable providers. The Order impacts new cable contracts and declares null and void any existing contracts which have "exclusivity clauses" which prevent a cable company providing video programming access to a multiple dwelling complex. The Order defines the term MDU broadly by focusing on the presence of central management. The term includes apartment complexes, cooperatives, condominiums, gated communities and mobile home parks. Hotels, hospitals, time share units, military bases, university campuses and dormitories are not included in the definition of MDU. Currently, the Order applies only to franchise cable operators and not to private cable operators or satellite television companies.

The FCC issued the Order with the stated goal of promoting competition and reducing cable rates for persons who live in multiple dwelling complexes. The FCC has indicated its belief that eliminating exclusive arrangements will result in lower prices, more channels and greater diversity for cable customers. The Order is a reversal of a previous FCC ruling in 2003 which permitted exclusive cable arrangements. It is expected that the Order will be appealed by the cable industry on at least two grounds: (i) that the FCC does not have the authority to prohibit exclusive contracts; and (ii) that the FCC does not have the authority to invalidate exclusivity clauses in existing cable contracts.

The FCC is currently seeking public comment on whether to impose its exclusivity ban on (i) cable companies not covered by the Order; (ii) "wire exclusivity" clauses which prohibit other cable companies from using existing wiring in a MDU; (iii) "marketing exclusivity" clauses which prohibit a MDU owner from advertising the services of another cable company; (iv) "bulk billing arrangements" which result in residents paying for services as part of an association fee whether or not they use the services of the applicable cable company; and (v) agreements concerning telecommunications services such as local and long distance telephone services. The FCC intends to issue an order concerning these matters within the next few months.

For more information, contact Randi Rabinowitz of the Real Estate Group at 215-241-8924 or rrabinowitz@lawsgr.com

A Chink in the Armor

...now is a good time for public (and some private) companies to review and update "boiler-plate" bylaw provisions...

Advance Notice Bylaws Fail to Provide CNET and Office Depot With Desired Protections

From time to time, it is good practice for public companies (and some private companies with multiple shareholders) to undertake an "anti-takeover" review of their charter, bylaw and other corporate governance provisions. A recent decision by the Supreme Court of Delaware suggests that now is a good time for public companies to review and update "boiler-plate" bylaw provisions requiring stockholders to provide companies with advance notice of director nominations or other proposals which the stockholder wishes to bring before the annual stockholder meeting. While the case at issue involved a Delaware corporation, companies incorporated in other states should also consider revising their advance notice bylaws to avoid a similar result.

The Supreme Court affirmed the decision of the lower court in *Jana Master Fund, Ltd. v. CNET Networks, Inc.*, where the Delaware Chancery Court interpreted a fairly standard "advance notice" bylaw as being applicable only to director nominations and other shareholder proposals that are intended by the shareholder to be included in the company's proxy materials pursuant to Rule 14a-8 of the SEC's proxy rules. SEC Rule 14a-8 specifies the procedures that must be followed and the information provided by a shareholder seeking to include a proposal in the proxy statement of a public company. Most public companies also have bylaw provisions that provide that any shareholder seeking to nominate a director or seeking to bring any other shareholder proposal before the meeting, must notify the company in advance of the terms of the proposal. These provisions are typically intended to prevent the company from being ambushed at the annual shareholder meeting with unanticipated fights over shareholder proposals or dissident slates of directors.

In the *Jana* case, CNET had a bylaw that required a shareholder that had been the beneficial owner of at least $1,000 of CNET stock for at least one year "seek[ing] to transact other corporate business at the annual meeting" to provide CNET with written notice of such business no later than 120 calendar days in advance of the date of CNET's mailing of its proxy statement. The Chancery Court ruled that Jana did not have to comply with the bylaw because Jana did not seek to include its proposal to pack the board with Jana supported nominees in the CNET proxy materials. Rather, Jana sought to bring the matter directly before the meeting without using the CNET proxy machinery to solicit votes.

In another recent case, *Levitt Corp. v. Office Depot Inc.*, the Delaware Chancery Court also construed an advance bylaw provision narrowly, thereby rendering the bylaw ineffective. In the *Office Depot* case, the court decided that, because Office Depot had already made director nominations a subject of the meeting in its notice to shareholders, the insurgents were entitled to

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Condo King Beats Condo Queen

On June 20, 2008, a jury in the Philadelphia Commerce Court agreed with Spector Gadon & Rosen client, Alan Domb, that he and not Prudential Fox Roach was owed a broker's fee on the sale of a $2 million Center City condominium. The three year battle royale over the commission was between Center City Condo King Allan Domb, and Center City Condo Queen Joanne Davidow of Prudential Fox and Roach and the sellers of the 210 W. Rittenhouse condominium, Dr. Richard Krugman and his wife.

Domb had introduced the eventual buyers of the condominium to the sellers just before his exclusive listing with the sellers had expired, with no agreement of sale having been fully executed. Domb's attorney, Joseph Hamill of SGR, argued that a deal to sell was in place but that the Krugmans purposely let the clock run out on the contract. Davidow picked up the listing, reached an agreement of sale for a similar price ($100K less) with the same buyers on April 18, and was set to collect the commission.

Domb cried foul and Davidow's commission of $90K was placed in escrow. Both Domb and Davidow asserted claims for breach of contract against the Krugmans. After deliberating for 4 hours, the jury found that the Krugmans breached their contract with Domb and ordered them to pay Domb's commission, while finding that Davidow and Prudential were entitled to nothing.

For more information, please call Joseph Hamill at 215-241-8858, or email jhamill@lawsgr.com

HONORS & APPOINTMENTS

Leslie Beth Baskin, Chair of the Bankruptcy & Creditors' Rights Group, is president elect of the Consumer Bankruptcy Assistance Project, and president of the Eastern District of Pennsylvania Bankruptcy Conference.

Leslie Beth Baskin: 215-241-8926 or lbaskin@lawsgr.com

Alan Mittelman, Chair of the Estate Planning and Administration Group, was elected Secretary of the Philadelphia Estate Planning Council.

Alan Mittelman: 215-241-8912 or amittelman@lawsgr.com

Richard Klein, Chair of the Family Law Group, was appointed liaison for the Rutgers Law School Domestic Violence Project.

Richard Klein: 856-778-8100 or rklein@lawsgr.com

PUBLICATIONS

Don't Lien On Me: Considerations for Commercial Landlords When Tenants Improve Property, co-authored by **Suzanne Ilene Schiller**, a Member of the Commercial Litigation Group, was published in the May edition of Commercial Leasing Law & Strategy.

Suzanne Ilene Schiller: 215-241-8911 or sschiller@lawsgr.com

Stanley P. Jaskiewicz, a Member of the Corporate Group, published an article in *The Catholic Standard & Times* on preparing his son, who has autism, for his First Communion.

Stanley Jaskiewicz: 215-241-8866 or sjaskiewicz@lawsgr.com

Get Ready, Get Set, TALK: Craig Turet, right, a member of the Firm's Litigation Group, recently organized a speed networking event for members of the real estate and allied professions in the region. Held at the Pyramid Club, the event drew nearly 50 professionals who had individual mini "meetings" with 11 other attendees. Every seven minutes, the bell rang, and attendees moved on to their next conversation.

Get Ready, Get Set, WALK:

Stanley P. Jaskiewicz, his wife Judy, and their son Peter participated in the 3rd Annual "Autism Walk for Awareness, Resources, and Education" sponsored by Variety, the Children's Charity, at the Plymouth Meeting Mall.

An intrepid team of 11 walkers from SGR covered 6.5 miles for the "March for Babies," raising funds for and public awareness about the important causes served by the March of Dimes: eradication of birth defects and premature birth, and promotion of health and wellness for babies. Leading the charge were team co-captains **Chrissy Collaretti**, second from left, and **Craig Turet**, third from left. Turet, a Member of the Litigation Group, is on the Board of Directors of the Southeastern PA division of the March of Dimes.

When is "Family Leave" Not Really Family Leave?

Apparently, when you work in New Jersey.

On May 2, 2008, Governor Jon S. Corzine signed into law the "Family Leave Insurance Bill." It made New Jersey only the third state in the nation to enact legislation that provides for the payment of state benefits to employees who take time off from work to care for a newborn, a newly-adopted child, or a seriously ill family member.

Yet, despite its title, the "leave" mandated by this new law is not the "leave" as the term is typically understood. The new law imposes no direct obligation on employers to reinstate employees who invoke these benefits under the law. In fact, the law even provides that a failure to reinstate an employee "shall not" in and of itself provide a basis for a wrongful discharge, tort, or implied breach of contract claims.

Eligible employees receive two-thirds of their weekly pay (currently capped at $524 per week) for up to six weeks. And it is the employees who will foot the bill for this program by paying an additional payroll tax. No employer contribution will be required.

For more information, please contact Richard Swartz of the Employment Law Group at 856-773-4695, or by email at rswartz@lawsgr.com

Are Segways the New Wheelchairs?

Individuals with limitations on their ability to walk...are requesting access to public places on Segways.

Accommodations for the disabled are made in various aspects of daily living - from reserved handicapped parking spaces to wheelchair ramps to wider doorways to allow free entry and exit from buildings. Businesses have, for the past several years, faced increasing pressure to expand accessibility to those with disabilities; from allowing seeing eye dogs into facilities to redesigning amusement rides to allow safe use by those with physical disabilities. Depending on the accommodations sought, businesses face significant cost in making many of these changes. Nonetheless, progress has been made.

On the heels of these changes, the next wave of accommodation request hit. Individuals with limitations on their ability to walk for significant periods of time or distance are requesting access to public places on Segways. A Segway is a two-wheeled, motorized, "people transporter" on which the rider stands upright and which is balanced and controlled completely by the rider's body and hand movements. Segways can reach speeds of up to 12 miles per hour. It is not uncommon to see police officers and security personnel riding on Segways, particularly in parks, subways, and other pedestrian areas.

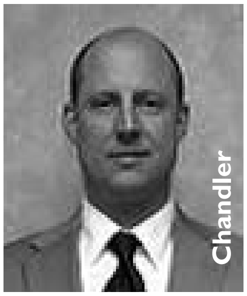
So, are Segways the new wheelchairs, that businesses must allow in the doors to avoid claims of discrimination? No. Generally, the law requires that reasonable accommodations or modifications, which do not cause a danger to the disabled person or other patrons or employees, must be made for disabled patrons. Wheelchairs, even if motorized, do not move at the same high speeds as Segways. Further, wheelchairs are far more stable than Segways. Thus, wheelchairs do not cause a danger to others. Segways, on the other hand, have the capability of causing a serious accident, due to their speed and relative lack of stability, particularly for newer users. Further, Segways are not accepted by the Food and Drug Administration as "medical devices" so therefore, they cannot be categorized the same as wheelchairs.

Moreover, from a "let's be frank" standpoint, few people will falsify a disability to ride in a wheelchair through a department store. On the other hand, Segways are a "cool" mode of transportation, often drawing the attention of children, teens, and adults alike. Traveling on a Segway would be "fun", and therefore, could lead to abuses by those without any actual disability. Businesses should not put themselves in a position of having to evaluate whether a patron with a Segway has any real physical disability. Thus, a blanket rule disallowing Segways within your business will avoid having to make judgment calls, or intrude with personal questions concerning a patron's claimed disability, on a case-by-case basis.

Instead of turning away a patron who requests entry with a Segway, leading to a potential discrimination claim, offer him or her a free wheelchair to use while on your premises. This will help to negate any allegation of discrimination because you have offered a reasonable accommodation at no expense or inconvenience to the patron. Though patrons who favor Segways may be upset at the idea of sitting instead of standing, legally this alternative should protect your business from liability for discrimination in any subsequent lawsuit which might be filed.

For more information, please contact Heather Eichenbaum, a Member of the Insurance & Casualty Litigation Group, at 215-241-8856, or by email at heichenbaum@lawsgr.com

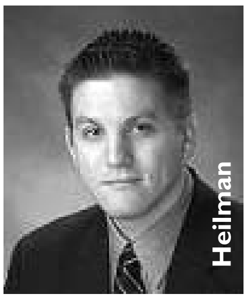
SGR WELCOMES **NEW ATTORNEYS**



Cory Chandler of the firm's St. Petersburg, FL office, has been practicing law since 1999. His career as an attorney began in Houston, Texas where he practiced civil litigation in the areas of automobile subrogation, products liability, and commercial litigation. Previously employed as a felony prosecutor with the Office of the State Attorney in Tampa, Florida, his career includes first chair jury trial experience as a civil litigator and prosecutor.

Mr. Chandler is a member of the State Bar of Florida, the State Bar of Texas and the U.S. District Court for the Middle District of Florida.

He received his B.A. in Political Science from Florida State University. He received his J.D. from the South Texas College of Law in Houston, Texas. *cchandler@lawsgr.com or 727-490-4212*



John W. Heilman is an attorney in the firm's Health Care Law and Litigation, Insurance and Casualty Litigation, and Commercial Litigation Practice Groups in the St. Petersburg, FL office.

Practicing law since 2000, Mr. Heilman practiced commercial litigation with the Lakeland office of GrayRobinson, PA, a 200+ attorney firm with offices throughout Florida. Prior to joining GrayRobinson, Mr. Heilman was an attorney for Ullman Bursa Hoffman & Ragano, LLC, now doing business as Lewis Brisbois Bisgaard & Smith, LLP, a 600-attorney national law firm. Mr. Heilman also worked at the Fortune 100 company, Tech Data Corporation, negotiating contracts averaging over $20 million each with companies such as Microsoft, Dell, and HP.

Mr. Heilman holds a law degree and MBA from the University of Florida, and graduated *summa cum laude* from the University of Notre Dame. *jheilman@lawsgr.com or 727-490-4221*

Kimberly Packman is an Associate in the firm's Family Law Group in the Moorestown office. Ms. Packman has more than 10 years of experience handling matters involving divorce, custody, alimony, child support, equitable distribution, and domestic violence.

Ms. Packman is a graduate of Widener University School of Law where she was a Teaching Fellow and Research Assistant for the Director of the Legal Writing Department. She received her B.A. from Douglass College, Rutgers University where she was a Garden State Distingiushed Scholar as well as a founding member of the Red Pine Ambassador Program, a college recruiting initiative.

Ms. Packman served as a Law Clerk to the Hon. Barbara A. Villano, now the Presiding Judge of the Criminal Part in Ocean County and then handling juvenile delinquency, family crisis, and child abuse and neglect matters. Ms. Packman has also handled adoptions through the Division of Youth and Family Services, as well as instituted adult guardianship proceedings for the Ocean County Board of Social Services.

Ms. Packman is admitted to practice in the State of New Jersey as well as the United States District Court for the district of New Jersey. She is also a member of the Camden and Burlington County Bar Associations and has served on the Camden County Family Law Committee. Since 2004, she has also volunteered her time as a Matrimonial Early Settlement Panelist in Camden and Gloucester Counties.
kpackman@lawsgr.com or 856-914-4916

Randi A. Wolf, with an extensive background in complex commercial litigation, insurance coverage disputes and substantial tort liability matters, has joined the firm's Insurance and Casualty Litigation Group in the Moorestown office.

Her experience in complex commercial cases ranges from contract disputes and business torts to shareholder disputes, covenants not to compete, collections and prosecution of judgments. Tort liability experience includes products liability, toxic torts, wrongful death and premises liability.

Ms. Wolf is a member of the New Jersey State Bar Association, Philadelphia Bar Association, and Camden County Bar Association. She is a member of the District IIIB Ethics Committee of the Supreme Court of New Jersey and a trustee of the Camden County Bar Foundation. Ms. Wolf is an approved arbitrator of the Superior Court of New Jersey in Camden County . She is a former trustee of the Camden County Bar Association.

Ms. Wolf earned her J.D. with High Honors from Rutgers University School of Law, Camden, and her B.S., magna cum laude, from Ithaca College. *rwolf@lawsgr.com or 856-914-4904*

Practicing the Art of Law℠
SPECTOR GADON & ROSEN, P.C.
Seven Penn Center Plaza
1635 Market Street, 7th Floor
Philadelphia, PA 19103
215.241.8888
fax 215.241.8844

A Chink in the Armor *continued from page 2*

nominate a dissident slate of directors at the meeting without complying with the advance notice bylaw. In the *Office Depot* case, the company's position was weakened by the absence of a specific reference that advance notice was required for all director nominations.

Most companies have interpreted standard advance notice bylaw provisions as requiring a shareholder who wishes to nominate a director that is not on the company's slate of nominees to comply with the bylaw and provide the company with the requisite notice. The *Jana* and *Office Depot* decisions construed the language of the relevant bylaws far more narrowly than did the board and management and deprived the company of the protections it had sought by including the advance notice provision in the bylaws in the first place. Given that Rule 14a-8 is not a vehicle for shareholders to get director nominations before a meeting, but only for certain other permitted items of shareholder business, the rulings in these cases surprised many observers. However, these rulings open the door to dissident shareholders seeking to evade bylaw limitations on the ability to nominate dissident slates or submit "pack-the-board" proposals and companies that fail to amend their bylaws in response to these cases will be exposed to an end run around the advance notice provision.

For most companies, the important lessons of these two cases are that:

(1) advance bylaw provisions that were previously viewed by both management and counsel as "boilerplate" or as "typical" need to be reviewed and rewritten in light of the *Jana* and *Office Depot* decisions;

(2) to avoid the unhappy result in *Office Depot*, a company should consider having separate advance notice provisions relating to the nomination of directors, as well as the bringing of any other business before the meeting;

(3) the advance notice bylaw should make clear that it applies to shareholder proposals submitted under Rule 14a-8 for inclusion in the company's proxy materials, as well as shareholder proposals and nominations that are not included in the proxy materials but are intended to be brought before the meeting by the shareholder;

(4) the notice to shareholders of business to be considered at the annual meeting should not generically refer to the election of directors, but should be limited to the election of directors named in the proxy statement and nominated by the Company or those properly nominated ahead of time in accordance with the advance notice bylaw; and

(5) all companies, whether incorporated in Delaware or elsewhere, should revisit these issues with counsel well in advance of next year's annual meeting

For more information or questions about advance notice bylaw provisions and other M&A matters,, please call Peter D. Cripps, chair of our Mergers & Acquisitions Group, at 215-241-8884, or email pcripps@lawsgr.com

Women and Work: **Nancy Abrams**, left, head of the women attorneys' group at Spector Gadon & Rosen, P.C., with **Kristin Voris**, a board member of Career Wardrobe, at the Union League. Voris presented information on Career Wardrobe to a group of women attorneys from SGR and their clients, who had collected accessories in a "Finishing Touches" campaign for Career Wardrobe. CW is the nation's largest organization dedicated to helping women successfully transition to work by providing professional attire, networking and career skills training.