



Davidoff Malito & Hutcher LLP

***Helping Businesses Overcome Their Challenges
From Wall Street to State Street***

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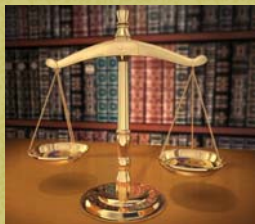
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Our Offices



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**Welcome to Davidoff Malito & Hutcher LLP's January
2011 e-newsletter.**

DMH Land Use & Government Relations

On December 7, 2010, the Commissioners of the New York City Board of Standards and Appeals voted unanimously in favor of the firm's application to grant a zoning variance to the South Queens Boys & Girls Club. The variance makes possible the urgently needed expansion of their facilities located in Richmond Hills, Queens. Members of the firm's Land Use practice group, including [Howard S. Weiss](#) and [Ron Mandel](#), and our Government Relations practice group, including [Arthur Goldstein](#) and [Sean Crowley](#), worked together to obtain the approval of this important application with the strong support of local elected officials and the area Community Board.

The variance allows an increase in the building's total floor area above the maximum permitted, as well as set back and rear yard waivers and will permit the Boys & Girls Club to significantly expand its facilities to meet the needs of the area's underserved youthful population. Working with the client, its architect and other consultants, we succeeded by showing how the programmatic needs of the Boys & Girls Club could not be met without the variance.

For more information, these attorneys can be reached at 212-557-7200.

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About Us

Davidoff Malito & Hutcher LLP is a full service law firm offering the scope of services of a large firm, as well as the personal service of a small firm. We pride ourselves in attention to detail, and assisting our clients in solving their problems.

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Tax Relief Act

On December 17, 2010 President Obama signed the Tax Relief Act. The Act contains significant changes including many provisions that apply to Estate and Gift Taxes. While the provisions are very favorable in that the applicable exclusion has been increased to \$5 Million per person and the maximum estate and gift tax rate has been lowered to 35%, it may be only temporary. The Act is scheduled to expire December 31, 2012 and if not extended will revert back to a \$1 Million exclusion and 55% maximum estate and gift tax rate.

For further information on what the Act includes and to review your estate plan please contact:

Michael Zapson at mz@dmlegal.com or 516-247-4431, or

Howard Present at hbp@dmlegal.com or 646-428-3282.

Divorce Law

This past year, New York State Law underwent sweeping changes in the area of divorce law. Governor David Paterson signed into law, New York State's version of "No Fault" Divorce Law which became effective October 12th of 2010. Prior to this new law, divorces could only be granted after proving cause. That meant demonstrating either cruel and inhuman treatment; adultery; abandonment; or imprisonment. The only other way of obtaining a divorce was by conversion of a separation judgment into a judgment of divorce, or by bringing an action based upon living separate and apart pursuant to a legal Separation Agreement.

The prior law resulted in extraordinary damage to the integrity of the judicial system. Couples seeking a divorce, outside of the one year waiting period for a separation agreement, were forced to take the witness stand or submit sworn statements which feigned grounds where none actually existed. Courts as well as counsel for the parties, in practice, supported institutionalized perjury. That practice has finally come to an end.

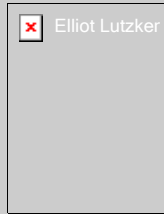
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For more information, please contact:

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New Attorney Joins DMH

Davidoff Malito & Hutcher announces the addition of a new attorney, [Elliot H. Lutzker](#). He has joined the firm as the new partner and chair of the Corporate & Securities Department effective December 15, 2010.

Elliot Lutzker's practice has covered a very wide spectrum of corporate law, securities regulation, finance, and mergers and acquisitions. He is involved in domestic private investment fund formations and he has also represented numerous broker-dealers, underwriters, placement agents, and venture capitalists throughout the United States.

Prior to joining DMH, Mr. Lutzker spent five years at Phillips Nizer as a corporate partner and co-chair of their securities practice. Mr. Lutzker is a member of the NY State Bar Association Committee on Securities Regulation and the Business Law Section of the American Bar Association.

Mr. Lutzker can be reached at ehl@dmlegal.com or 646-428-3210.

On behalf of our attorneys and staff, we would like to thank you for being a subscriber to our newsletter.

Davidoff Malito & Hutcher LLP

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The purpose of this alert is to inform our clients and friends of recent developments in the law. It is not intended nor should it be used as a substitute for specific legal advice or opinions, as legal counsel may only be given in response to inquiries regarding particular factual situations.