

March 31, 2014

**NEW PARTNER ANNOUNCEMENT**

Dear Clients and Friends,

I am pleased to announce that Rachel R. Demeny has joined my firm as a partner. Rachel is admitted to the New York Bar. Before becoming a Member of Leshkowitz Law, PLLC, she practiced trusts and estates law for nine years, first at the New York office of Debevoise & Plimpton LLP (2005-2013), then at the New York office of Loeb & Loeb LLP (2013-2014). She earned her J.D., cum laude, from the New York University School of Law, where she also earned an Advanced Professional Certificate in Taxation (Estate Planning Focus, 2013). Rachel graduated in 1994 from Amherst College, summa cum laude, with a B.A. in English and German. She was a Fulbright scholar in Germany (1994-1995) and completed degrees in German literature before turning to the study of law (M.A., University of Constance, Germany, 1997, and M.Phil., Columbia University, 2000).

Rachel is experienced in advising clients in all areas of trusts and estates practice. She advises clients on structuring wills and trusts to achieve a variety of estate planning goals, including tax efficient wealth transfer and philanthropic objectives, taking individual and family needs and circumstances into account. She also advises clients serving as fiduciaries with respect to estate and trust administration.

Our firm has a very broad based practice within trusts and estates, including complex estate and tax planning, and succession planning for family businesses. Our practice is guided by three important principles – the highest quality work, practical advice and first rate client service. Our growth during the nearly four years of the firm's existence suggests that our clients like the way we operate.

I am excited that Rachel has joined the firm because she shares the same commitment to its practice principles. Rachel and I worked closely together for many years at Debevoise & Plimpton LLP and I am delighted to call her my colleague again.

Rachel and I are available to advise our clients about any matter in the firm's practice area. Rachel may be reached at 212-248-0880 x205 or [rdemeny@leshkowitzlaw.com](mailto:rdemeny@leshkowitzlaw.com). I may be reached at 212-248-0880 x202 or [ntl@leshkowitzlaw.com](mailto:ntl@leshkowitzlaw.com). Additional information about our firm may be found on our website: [www.leshkowitzlaw.com](http://www.leshkowitzlaw.com).

Naftali T. Leshkowitz