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Sabrina Charles-Pierre,
Editor

ROCKLAND COUNTY BAR ASSOCIATION

NEWSBRIEF

www.rocklandbar.org

September 2020

PRESIDENT'S POST

Dear Member,

I hope this note finds you and your family doing well. Under these difficult circumstances the "new normal" continues to be a challenge in both our personal and professional lives. The last time I wrote to you it was with cautious optimism that the Court's entrance into Phase 2 operations would begin the road to restoration. The reopening of our courts is slowly but steadily moving forward. To that end for some it's too slow and for others it's too fast. The balance is difficult and all we can do is try our best.

The newest challenge in our profession for some of us is "back to school." We as a community are going to have to adapt to working with our colleagues, staff, and clients to assist them with this newest hurdle. The balance between work and home life has always been challenging but now it may appear to be untenable for many. If the Bar can be of assistance in anyway please do not hesitate to reach out as we will create additional resources on our website (and don't forget about our Rockland Bar CARES website portal!).

In July, the Bar Association hosted a food truck fundraiser. This event was attended by over 300 people, including members of the Bar, the greater legal community, and the Rockland community as a whole. We all came together to enjoy a sunny day, some great food, and camaraderie. For those that attended thank you, and for the rest you missed a great time.

Our CLE Committee continues to work diligently to provide the highest quality CLE programs and I fully expect the Fall offerings to be loaded with great programming. The Board will also continue to work on arranging meaningful events which allow our members to network and reconnect.

As I have said in the past, I implore our members to seek out and help other members who may be struggling due to health, finance, and family issues. I remind us all to not strike an adversarial tone with our colleagues, however frustrating! We need to take a moment to reflect on all that we and others have endured and let our empathy shine through.

As more information becomes available, the Bar will work diligently to make sure that each one of you is fully informed. From the bottom of my heart I wish you and your family good health and success during this next phase.

Respectfully,

Keith I. Braunfotel, Esq.

President

YOUR BAR ASSOCIATION NEEDS YOU!

I know we have all been through a lot this year and the COVID crisis has slowed us down a bit.

Throughout it all, we here at the Bar Association have worked hard to keep you informed and updated on all the latest developments in our legal community.

We have tried our best to provide you with high quality and relevant CLE programs, delivered right to your home or office, and to be a support to you when you need assistance

with a project or tracking down a piece of information.

Our website has been updated and we have created a new “RCBA CARES” portal to provide our Members with personal, professional and community resources.

For all of these reasons and more, I’d like to appeal to you and ask that you continue to demonstrate your support of **YOUR BAR ASSOCIATION**.

Please renew your Membership today and help us keep YOUR BAR ASSOCIATION going strong!

THANK YOU FOR YOUR SUPPORT!

To Renew Your 2020-21 RCBA Membership: go to: <https://www.rocklandbar.org/member-resources/renew-my-membership/>

OR mail your Dues to us with the [Membership Renewal Form](#) to 337 N. Main St., Suite 1, New City, NY 10956

Call us at 845-634-2149 if you have questions.

ON BEHALF OF YOUR BAR ASSOCIATION

Most sincerely,

Keith I. Braunfotel
President

ARE YOU UNSAFE?

DOES YOUR PARTNER...

- ❖ Isolate you
- ❖ Accuse you of cheating
- ❖ Threaten you and/or your loved ones
- ❖ Follow where you go
- ❖ Have to know who is with you
- ❖ Completely control your money
- ❖ Name-call
- ❖ Punch walls
- ❖ Force you to have sex
- ❖ Hit/push/bite/strangle you;
- ❖ Make you afraid?



Domestic Violence can be *PHYSICAL, SEXUAL, OR EMOTIONAL*

Help is there 24/7!

Download the Rockland County District Attorney's anonymous tip app:
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OR

Send a text to 847411, type keyword:
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add a space, type your information, and hit send.

OR

Call your local police department

IN ALL EMERGENCIES: CALL 9-11!

You are never alone!

COMMERCIAL LITIGATION ISSUES OF INTEREST**Submitted by Joseph Churgin, Esq. and Susan Cooper, Esq.***

Your client is one of three owners of his family's closely-held real estate holding and management corporation, which purchased land and constructed a mixed-use condominium apartment building with retail stores. No stock was issued, and no corporate formalities were followed. Although they contemplated holding equal ownership interests, they orally agreed that their ownership interests would ultimately be based on their respective capital investments. After the condominium apartments began selling, the corporation paid your client \$4 million, and an apartment was held off the market for him to use when he visited New York. Although there was no buyout agreement, the two other owners claim they bought out your client's interests. They began paying themselves for both business and non-business expenses, and purchased apartments for their family members at a discount, which they claimed were in lieu of formal distributions to avoid taxes.

You commence an action in which your client pleads derivative claims on behalf of the corporation for a declaration of the three owners' respective corporate interests, for corporate waste, and for attorneys' fees. At trial, you argue that your client was not bought out, and that all payments and benefits received by the three owners should be treated equitably as constructive dividends in order to equalize the payments and benefits received in proportion to their respective ownership interests. Will you prevail at trial in defeating the defendants' claim of buyout, in treating the payments and benefits received as constructive dividends, and in an award of attorneys' fees?

The answer is *yes*.

In *Cheng v. Yang*, NYLJ 1596614592NY70169012 (Sup. Ct. Queens Co., August 6, 2020), Cheng, who resides in Taiwan, brought a derivative action on behalf of his closely-held family corporation against Yang and Yang's real estate companies and relatives. The corporation was originally formed by Cheng, his brother, and Yang, who was a licensed real estate broker in New York, as equal owners, to purchase property overlooking the Queens Botanical Garden and to construct and manage a hotel. No stock was issued, and no corporate formalities were followed. Cheng and Yang bought out Cheng's brother, leaving two equal owners, but with an oral agreement that ultimately their respective capital investments would determine their ownership interests.

A few months later, the building permit was pulled by the City due to a zoning issue. Plans for a hotel were replaced with plans for a 14-story "mixed-use" condominium apartment building with five retail stores on the ground floor. Yang's father-in-law infused more money into the project, which ultimately cost \$23 million. Cheng signed a memorandum agreeing to reduce his interest from one-half to one-third, giving the father-in-law a one-third interest.

Continued* - COMMERCIAL LITIGATION ISSUES OF INTEREST*Submitted by Joseph Churgin, Esq. and Susan Cooper, Esq.***

After units began to be sold, Cheng received approximately \$5.2, consisting of payments from the corporation and the defendants, and the value of an apartment withheld from the market for his use. Meanwhile, the defendants received approximately \$6.7 million, consisting of payments from the corporation, payment of life insurance benefits and various non-business expenses, the value of the discounted purchase of units by family members and rent-free units provided to family members.

In its decision after trial, the Court commented that the parties invested millions of dollars to construct the 14-story building, with a complete disregard of corporate formalities and “with less paperwork than would accompany the sale of a single family home.” Nonetheless, the Court found that the parties intended to be bound by their agreement that the ownership percentages would be determined based upon the actual amount of capital each person contributed. Consistent with this agreement, the evidence of contributions, and the memorandum of one-third interest each, the Court ruled that Cheng, Yang, and Yang’s father-in-law each are one-third owners.

Turning to the payments made, the Court rejected with the defendants claim of a buyout of Cheng’s interests and that payments to themselves were made in lieu of formal distributions to avoid taxes. There was no agreement for a buy out or dissolution. As a matter of equity, the payments were treated by the Court as constructive dividends, citing U.S. Tax Court cases finding constructive dividends where “the corporation has conferred a benefit on the shareholder in order to distribute available earnings and profits without expectation of repayment,” citing *Truesdell v. Commissioner*, 89 T.C. 1280, 1295 (U.S.T.C. 1987) (quoted citation omitted), and *Nazarov v. Abramovich*, 85 A.D.3d 883, 85 (2d Dep’t 2011) (the concept of constructive dividends applies when one shareholder reaps a benefit to the detriment of others).

After calculating all of the payments and benefits to the parties, Yang and his father-in law were owed approximately 3.8 million. Although the plaintiffs proved corporate waste, the waste was remedied by reclassification of the wasted assets as constructive dividends. Attorneys’ fees were awarded to Cheng pursuant to BCL 626(e), because the action achieved substantial benefit to the corporation by reclassification of free rent, below market sales, and other payments, thereby recouping money that would have been wasted.

The lesson? The mere lack of corporate formalities and writings does not prevent application of the equitable principle of constructive dividends to proportion the amounts owed to the shareholders after payments have been made to shareholders in unequal amounts.

TECHNOLOGY TIPS FOR ATTORNEYS

**submitted by
Michael Loewenberg***

Talk To Your Computer

Most of us are very facile using the keyboard when we write and draft, whether it's doing long documents like briefs or writing quick emails. Whether you use a Windows PC or a Mac, your computer can be used to transcribe your spoken words into typed text without adding any additional software. You're ready to start talking to your computer now!

Dictation is baked into the Windows 10 operating system on PC's and the Mac OS on Apple devices so there's nothing to download or install to use it. To start dictating on a PC, select the text field where you want to 'type' and press the Windows logo key and the H key to open the dictation toolbar. To start dictating on a Mac, select the field and press the function (fn) key twice; you'll see the microphone icon near the field to show your Mac is ready to listen and transcribe. You may need to modify some software settings on your computer to enable dictation – you might need to allow the software to access to the microphone, for example. Here are two links to help you get started:

- Use voice recognition in Windows 10 setup: <https://support.microsoft.com/en-us/help/4027176>
- Dictate your messages and documents on Mac: <https://support.apple.com/guide/mac-help/use-dictation-mh40584/mac>

The Microsoft Office 365 platform also includes a dictation function and it works great on both PC and Mac, as well as on phones and tablets. In a Word doc or in an Outlook mail message, for example, you'll see the dictation button in the Home toolbar; click it to start your device listening and typing for you. The function works well on the web-based Office 365 implementation as well as the downloaded and installed version. Make sure you have the latest software version to ensure accuracy and good performance.

With Siri on iPhones and Google Assistant on Android, many of us have become well versed in speaking to our phones so they type on our behalf. Alexa and Google Home have also helped us improve our dictation skills when using our voices to say what we want and mean what we say. Dictating to our computers is easy to do and can improve the efficiency of our workflow and the effectiveness of our writing.

Like most things, practice is important. Once you start dictating regularly, you'll get used to including punctuation as you speak as well as organizing your thoughts as you anticipate using the technology to type for you. I rely on dictation so often now that I prefer to talk to my computer as opposed to type on it. Once I've gotten the majority of my thoughts in the document, I can move the paragraphs around and edit the content using cut and paste and drag and drop. I find it faster and easier than typing; this article, for example, was totally dictated.

*Michael Loewenberg is the President of MESH Business Solutions, Inc., New City, NY, 10956 and he is also an Affiliate Member of the RCBA.

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THE PRACTICE PAGE**Hon. Mark C. Dillon *****THE “WAR TOLL” AND THE 9-11 ATTACKS**

The least utilized toll of the statute of limitations is the war toll, found in CPLR 209. Its evolution has been influenced by decades of world events. Its current form, which has not been amended since 1962, applies to three categories of litigants. The first and second categories are where the cause of action accrues in a foreign country with which the United States or its allies were then or became at war, or where any party is a citizen of a country at war with the United States. The third category applies when a plaintiff is a resident of or traveler in a foreign country at war with the United States. For the first two categories, the toll runs from the commencement of the war to the termination of hostilities. For the third category, the toll applies for so long as the plaintiff resides or is traveling in the hostile country.

The attacks that occurred on September 11 had all the markings of a war. Airplanes were used as weapons, 2,752 persons were killed, property was destroyed, and our economy was damaged. In the days following the attacks, 14,000 attorneys were unable to access their offices. The Court of Claims at 5 World Trade Center was destroyed, OCA was displaced from its offices, and the destruction included law offices, litigation files, and case evidence. Courts in Manhattan were closed until Monday, September 17, 2001. Many claimants facing the expiration of their statute of limitations in the days following the 9-11 attacks were unable to file their actions and proceedings (Dillon, Mark, “An Overview of the Tolls of Statutes of Limitations on Account of War: Are They Current and Relevant in the Post-September 11th Era?, 13 NYU J. Legis. & Pub. Pol’y 315 [2010]).

Although the events of 9-11 looked and sounded like war, New York’s war toll was of no help to litigants who, through no fault of their own, were facing the expiration of their statutes of limitations. The reason is that the language of CPLR 209 applies only when there is a war between the United States or its allies and a foreign country (CPLR 209[a-c]). Al-Qaeda, which perpetrated the attacks, was not a foreign country, but a private organization.

Ironically, New York was the only state that had a related statute on its books that permitted the governor, in this instance George Pataki, to “suspend” the statute of limitations via Executive Orders as a result of the “disaster emergency” (9 NYCRR 5.113.7 and 5.113.28). The authority for doing so was found in Executive Law 29-a(1). The Executive Orders extended the statute of limitations that would otherwise have expired to October 12, 2001, and for lawyers and litigants “directly affected” by the attacks to November 8, 2001 (Id). The time between September 11 and November 8, 2001 totaled 58 days.

In one action, where the statute of limitations would have expired in the normal course on October 31, 2001, the plaintiff’s complaint was dismissed as untimely because the action was commenced on December 19, 2001, beyond the extended deadline of November 8, 2001 (Randolph v CIBC World Markets, 219 F.Supp.2d 399 [SDNY 2002]). In another action, where the limitations period expired on February 23, 2002, the plaintiff’s complaint was likewise dismissed, as it was filed on March 19, 2002 and not eligible for any time extension at all (Scheja v Sosa, 44 AD2d 410 [2nd Dept. 2004]). What tripped the plaintiffs up in Randolph and Scheja was a misunderstanding of the difference between a “toll” and an “extension.” Governor Pataki’s executive orders did not add a 58-days toll to everyone’s statutes of limitations. Rather, it merely provided that if lawyers or litigants affected by the attacks had a limitations period expiring between September 11 and November 8, 2001, the plaintiffs’ time to commence their actions was “extended” to a hard deadline of November 8, 2001.

One may wonder whether CPLR 209 needs to be re-tooled to better protect the rights of litigants given the nature of today’s security threats.

* Mark C. Dillon is a Justice of the Appellate Division, Second Department, an Adjunct Professor of New York Practice at Fordham Law School, and an author of CPLR Practice Commentaries in McKinney’s.

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RCBA ONLINE CLE PROGRAMS PRESENT

FEDERAL PLANS GET AGGRESSIVE

WHAT ATTORNEYS SHOULD KNOW ABOUT
GOVERNMENTAL HEALTHCARE "LIEN"
CLAIMS

Tuesday, September 15, 2020
12:00 P.M. - 1:00 P.M.

WEBINAR VIA ZOOM



I need an expert fiduciary for my client's estate plan.


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2020 RCBA



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MEMO

TO ALL RCBA COMMITTEE CHAIRS & VICE- CHAIRS

The Association is seeking articles from your committee for publication in the Bar's monthly Newsletter. The membership would greatly benefit from your input and would appreciate it. The article does not have to be complicated or long- a succinct piece of general interest and importance would be best.

If you are able to submit an article for the Newsletter it should be sent via email to sabrina@rocklandbar.org by the 15th of the month so that the Executive Board may review it.

Thank you!



Monthly
Newsletter

CLE CORNER

PLAN YOUR YEAR OF CLEs NOW

2020 CLE TITLE	DATE & TIME
Federal Plans Get Aggressive: What Attorneys Should Know About Governmental Healthcare “Lien” Claims	Tuesday, September 15, 2020 12:00PM - 1:00PM VIA ZOOM
ETHICS UPDATE 2020 – Ethics Tune-Up: A Refresher on Retainer Agreements and Fee Sharing	Thursday, October 1, 2020 12:00PM - 2:00PM VIA ZOOM
The New Subchapter V The Small Business Reorganization Act	Thursday, October 22, 2020 12:00PM - 1:00PM VIA ZOOM

NEW CLE REQUIREMENT

In addition to ethics and professionalism, skills, law practice management, and areas of professional practice, a new category was added for diversity, inclusion and elimination of bias courses. This category of credit is effective January 1, 2018.

Experienced attorneys due to re-register on or after July 1, 2018 must complete at least one credit hour in the Diversity, Inclusion and Elimination of Bias CLE category of credit as part of their biennial CLE requirement. The transitional CLE requirement for newly admitted attorneys remains unchanged. For more information about the CLE Rules, visit nycourts.gov/Attorneys/CLE.

CLE REQUIREMENTS

Newly admitted attorneys must complete 32 credit hours of accredited “transitional” education within the first two years of admission to the Bar. Sixteen (16) credit hours must be completed in each of the first two years of admission to the Bar as follows: 3 hours of Ethics and Professionalism; 6 hours of Skills; 7 hours of Practice Management and/or areas of Professional Practice.

Experienced Attorneys must complete 24 credit hours of CLE during each biennial reporting cycle: 4 credit hours must be in Ethics and Professionalism. The other credit hours may be a combination of the following categories: Ethics and Professionalism, Skills, Practice Management or Professional Practice.

COMMITTEE CORNER

Your Committee Chair will contact you regarding any upcoming remote meetings.

Need a Place to Meet in New City?

RCBA Conference Rooms available for rent.

MEMBER PRICES:

1st two hours FREE, then \$25/hour
Full Day (8 hours) = \$140.00

NON-MEMBER PRICES:

\$50/hour
Half Day (4 hours) = \$150.00
Full Day (8 hours) = \$300.00

**ALL ADVERTISEMENTS
AND ARTICLES MUST BE
REVIEWED BY THE
EXECUTIVE COMMITTEE
FOR CONTENT.**

NEWSBRIEF ADVERTISING RATES

FULL PAGE (7.5x10.25)	\$400.00
1/2 PAGE (7.5x5):	\$250.00
1/4 PAGE (3.75x5):	\$200.00
1/8 PAGE (3.75x2.5):	\$125.00
BUSINESS CARD:	\$75.00

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PLEASE NOTE:

NEWSBRIEF IS NOT PUBLISHED IN JULY

CALL SABRINA @ 845-634-2149

TO ADVERTISE IN NEWSBRIEF

Advertising & articles appearing in the RCBA Newsletter does not presume endorsement of products, services & views of the Rockland County Bar Association.



Legal Recruitment

[Division of State Counsel - Litigation Bureau – New York City - Assistant Attorney General](#)

[Reference No. LIT NYC AAG 3295](#)

The New York State Office of the Attorney General (OAG) is seeking experienced litigators to serve as Assistant Attorneys General in the New York City Litigation Bureau. The Bureau represents and defends the State of New York and its agencies, officials and employees in federal and state courts in civil actions and proceedings involving civil rights, education, social services, public employment, public health, law enforcement, corrections, state finance, insurance, taxation, and other litigation matters arising out of state legislation, regulations, and operations.

To apply, please click on this link: [LIT NYC AAG 3295](#)

[Division of State Counsel - Litigation Bureau – Albany - Assistant Attorney General](#)

[Reference No. LIT AAG ALB 3296](#)

The New York State Office of the Attorney General's Litigation Bureau in Albany is seeking an experienced attorney capable of handling significant and complex litigation. The Litigation Bureau represents the State of New York, its agencies and officers in state and federal courts in proceedings relating to civil rights, education, social services, public employment, public health, law enforcement, corrections, state finance, insurance, taxation, and other litigated matters arising out of state operations and legislation. Cases in the Bureau frequently present questions of administrative law, federal and state constitutional law, and statutory interpretation. Attorneys handle all phases of litigation, including trials.

To apply, please click on the following link: [LIT AAG ALB 3296](#)





Legal Recruitment

Division of Criminal Justice - Criminal Enforcement and Financial Crimes Bureau - Legal Support Analyst – New York City

Reference No. CEFC LSA NYC 6140

The New York State Office of the Attorney General (OAG) is seeking experienced litigators to serve as Assistant Attorneys General in the New York City Litigation Bureau. The Bureau represents and defends the State of New York and its agencies, officials and employees in federal and state courts in civil actions and proceedings involving civil rights, education, social services, public employment, public health, law enforcement, corrections, state finance, insurance, taxation, and other litigation matters arising out of state legislation, regulations, and operations.

To apply, please click on this link: [**CEFC LSA NYC 6140**](#)

Division of Criminal Justice - Public Integrity Bureau - Legal Support Analyst - New York City

Reference No. PIB NYC LSA 6141

The Public Integrity Bureau (PIB) of the New York State Office of the Attorney General (OAG) is seeking bright, dynamic, hard-working and motivated candidates who are committed to public service for the position of Legal Support Analyst (LSA) in the New York City office.

To apply, please click on this link: [**PIB NYC LSA 6141**](#)

Division of Regional Affairs - Binghamton Regional Office - Assistant Attorney General

Reference No. BHM AAG 3298

The New York State Office of the Attorney General (OAG) is seeking an experienced litigator to serve as an Assistant Attorney General (AAG) in the Binghamton Regional Office. The Regional Office represents the State, its agencies and officers in a wide range of defensive litigation pending in federal and state courts, as well as affirmative, public advocacy litigation involving such diverse areas as consumer protection, civil rights, public integrity and charities fraud in state court.

To apply, please click on this link: : [**BHM AAG 3298**](#)



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OFFICE SPACE

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OFFICE SPACE

Office within law office suite for rent at 10 Esquire Road, New City. Includes use of free Wifi, conference room, restroom and waiting area. One level building and ample parking.
Available September 1, 2019.
No security or fee required.
Call Dave at 638-2889

OFFICE FURNITURE FOR SALE

Priced to sell. Vertical and lateral file cabinets, storage units, desks, chairs, conference table, book cases, credenza, tables, dividers, bulletin boards, white board. Please call Madelon at 914-527-2400 for information. Items are located in New City.

OFFICE SPACE

Office for rent - 254 South Main Street, New City - Furnished office in existing practice - complete with filing space and use of conference room. \$750.00 per month. Possible overflow work.
Contact opportunityunique2019@gmail.com

OFFICE SPACE

Negotiable price. Please call Gary Lipton at 845-624-0100

OFFICE SPACE

Office Space available in Bardonia. 2 Units - \$850 & \$950/month. All utilities included, turn key office space, parking, located on 304, shredding and coffee included, conference rooms, furnished for the right terms and basement storage available.
Please call Jason Horowitz at 845-323-9177.

OFFICE SPACE FOR RENT

Haverstraw - one, two or three offices available. Waiting room, receptionist area, large parking lot, large conference room, with or without furniture. Possible overflow.
email: lawoffice10927@gmail.com

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Call Bill at 845-300-9168.

ATTORNEY NEEDED

NYS funded Immigration Organization serving clients with immigration and citizenship issues seeks part-time immigration attorney to collaborate with Dept. of Justice accredited staff. Organizational activities are in both Rockland and Westchester counties. If interested, please submit resume in confidence to agency Pres/CEO at: patricia.rajala@gmail.com.

ATTORNEY WANTED

I am looking for a full time plaintiff personal injury attorney with at least 2 years of experience in the field of personal injury law (plaintiff or defense). Please have them contact me at 845-638-3012 or mneimark@neimarklaw.com.

PARALEGAL WANTED

Paralegal for plaintiff's personal injury law firm. Experienced all phases of litigation from intake through discovery and trial preparation. Bilingual a plus. Computer Savvy with good interpersonal skills. Send resume to lawyers@pilaw.com.

ENTRY LEVEL ASSOCIATE WANTED

A solo criminal, commercial and personal law office is looking to hire a part or a full-time entry or newly established associate. The salary and hours are negotiable. Please forward resume to lauren@garyliptonlaw.com or fax to 845-624-0288.

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New City, NY Law Office seeks attorney with interest in a career with a law firm practicing in the areas of Personal Injury, Malpractice, and Nursing Home Neglect. No experience necessary. Salary and Benefits to be discussed. Call 845.598.8253. E-mail: vcrownlaw@aol.com. Applicants can learn more about the Law Firm of Valerie J. Crown by visiting our website: valericcrown.com

TRIAL ATTORNEY WANTED

Finkelstein & Partners is seeking to hire a TRIAL ATTORNEY to cover Orange, Rockland and Westchester County personal injury cases. Candidates must be licensed to practice in New York and have 3 to 5 years of litigation experience. To be considered please email resume to: tcavallucci@lawampm.com

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Legal/administrative assistant for small law firm in New City. This is a part-time entry level position suitable for someone interested in gaining practicable and invaluable job experience in the legal area. Good computer skills, detailed oriented, knowledge of basic office procedures and Internet savvy candidate preferred. Students are encouraged to apply. Please fax resume to (845) 517-0671.

ASSOCIATE ATTORNEY NEEDED

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Rockland Community College ABA approved Paralegal program can assist attorneys with filling their open job positions for both part and full time employment opportunities. We have students that range from entry level to experienced Paralegals. Paralegals are not permitted to practice law, which means they cannot give legal advice, represent clients in court, set a legal fee or accept a case. Contact Amy Hurwitz-Placement Coordinator at (845) 574-4418 or email at ahurwitz@sunyrockland.edu

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