PIERRO, CONNOR & STRAUSS, LLC
Trusted Counsel

19th ANNUAL

INTERGEN

THE VOTES ARE IN ...

ENORMOUS. MONUMENTAL. SEVERE. HUGE!

The impact of the 2024 election cannot be overstated. Today we begin to unravel the likely changes to tax policy, the economy, interest rates, health policy and more. We look forward to your participation, and to learning together to better serve our clients.

WELCOME

With the 2024 presidential election hopefully behind us, the stakes are higher than ever for your clients. As a new President and Congress take office, the impact on our economy, the markets and the policies that shape the future for individuals, families and businesses is still unknown. There may well be political turmoil, unpredictable inflation, vacillating interest rates and a volatile stock market, in addition to dramatic tax law changes set to take effect on 1/1/26. How can advisors best serve their clients who seek to preserve wealth, reduce risk and lower taxes? What opportunities are available today for families and businesses to protect assets and build a legacy for future generations? Where is the health of the economy headed into the year 2025?

As the fog lifts and the answers become clear, advisors must be prepared.

Today, we're fortunate to open our 19th Annual Intergenerational Estate Planning Conference with Hugh Johnson, acclaimed economist. Instead of watching him on CNBC or reading an interview in the national papers, you'll hear his 2025 Economic Forecast live and in person.

As the best plans are achieved with a team approach, we've gathered leaders from across industries for a deep dive into what's working, what's not and what to expect moving forward. Whether you're an attorney, accountant, financial or insurance advisor, business professional or client, we'll equip you with the latest insights and offer strategies to charge into next year with confidence.

Thank you to the speakers and sponsors for making this program possible, and to all our attendees for joining in these crucial conversations.

-Louis W. Pierro, Founding Partner, Pierro, Connor & Strauss, LLC

AGENDA

9:00AM - 9:30AM	**Registration, Coffee, Exhibiting, Networking** *Louis Pierro, Pierro, Connor & Strauss, LLC*
9:30AM – 9:35AM	**Welcome** *Host: Louis Pierro, Esq., Pierro, Connor & Strauss, LLC*
9:35AM - 10:30AM	**Keynote Speaker, 2025 Economic Forecast, Q&A** *Renowned Economist, Hugh Johnson*
10:30AM - 11:05AM	**Wealth Management** *Raymond Radigan, Peapack Private*
11:05AM - 11:40AM	**Insurance Planning** *Lee Slavutin, Stern Slavutin-2 Inc.*
11:40AM - 11:55AM	**Planning for Fine Art** *Kunter Kula, DOYLE*
11:55AM - 12:40PM	**Lunch and Networking**
12:40PM - 1:15PM	**Estate and Corporate Planning** *Louis Pierro, Esq., Theresa Skaine, Esq., Anthony Khatchoui, Esq., Pierro, Connor & Strauss, LLC*
1:15PM - 1:50PM	**Business Valuation** *Nathan Schroeder, Empire Valuation Consultants*
1:50PM - 2:25PM	**Tax Planning and Accounting** *Hunter Norton, Richard Oremus, Farkouh Furman & Faccio*
2:25PM - 2:45	**Results, Q&A and Wrap Up** *Panel*

SPEAKERS

Estate Planning & Intergen Host

LOUIS PIERRO, ESQ.

Founding Partner, Pierro, Connor & Strauss, LLC

Louis Pierro is the Founder and Principal of Pierro, Connor & Strauss, LLC, a law firm with offices in New York City, Albany, Lake Placid, Hudson and Long Island, serving clients in the areas of Estate Planning, Estate and Trust Administration, Business Succession and Tax Planning, Elder Law and Special Needs Planning. Mr. Pierro is a frequent speaker across the country on legal issues relating to estate planning, elder law and business planning.

Lou has been selected by his peers for inclusion in the 2024 and 2025 editions of The Best Lawyers in America for Elder Law, Litigation – Trusts and Estates and Trusts and Estates, his 16th year of recognition by Best Lawyers®. He is recognized by Super Lawyers in the 2024 edition, also his 16th year. In addition, Lou has maintained an AV preeminent rating from Martindale-Hubbell since 2001.

In addition to the law firm, Lou founded ApolloCare, LLC, a business that integrates home care coordination (EverHome Care Advisors), with connected home health technology (VivaLynx) providing seniors, families, and caregivers unique opportunities to live independently in their own home. From 2007 to 2021, he was also a Founder and Owner of ElderCounsel, a national membership organization of Elder Law and Special Needs law firms, providing proprietary document drafting software and education to over 1400-member firms in all 50 states.

Lou is currently a member of the National Academy of Elder Law Attorneys; the NYS Bar Association Trusts and Estates and Elder Law Sections; and the Albany County Bar Association. He has served as Chair of the NYS Bar Association Elder Law Section and of the committees on Taxation and Estate Planning of the Trusts and Estates Section. A graduate of Lehigh University and Albany Law School, Lou was admitted to the New York State Bar in January 1984 and is licensed to practice in all New York State Courts, the US Supreme Court and the Second Circuit Court of Appeals.

Economic Forecast

HUGH JOHNSON - KEYNOTE SPEAKER

Chairman, Hugh Johnson Economics

Hugh Johnson serves as the Chairman & Chief Economist of Hugh Johnson Economics after serving as Chairman and Chief Economist for Graypoint LLC for 2 years. While Chairman and Chief Economist at Graypoint Hugh also served as Chairman and Chief Economist of Hugh Johnson Advisors, a division of Graypoint. Hugh continues as Chairman Emeritus for Graypoint.

In his current capacity, Hugh continues to formulate a broader outlook for the stock and bond markets by combining his knowledge of financial markets and economic history with an understanding of how market cycles work.

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HUGH JOHNSON - KEYNOTE SPEAKER (Continued)

Chairman, Hugh Johnson Economics

After receiving his undergraduate degree at Dartmouth College, Hugh served as an officer in the United States Navy, earned a master's degree from Southern Methodist University, served as Executive Vice-President and a Member of the New York Stock Exchange for Hugh Johnson & Company, was employed by First Albany Companies as a Director, Chief Investment Officer, and was Chairman and President of First Albany Asset Management Company. In 2005 Hugh and other employees of First Albany Asset Management Company and Illington Fund Management purchased First Albany Asset Management from First Albany Companies and founded Johnson Illington Advisors. In 2010 Hugh and other employees purchased a substantial percentage of the ownership of Johnson Illington from Thomas Lloyd Global Asset Management (Americas) and renamed the firm Hugh Johnson Advisors.

Hugh's work has appeared in the New York Times, USA Today, BusinessWeek, and other leading newspapers and periodicals around the world. He has been a regular guest on CNBC, was a special guest on Wall Street Week with Louis Rukeyser, and has appeared as a regular guest on Bloomberg Television. Hugh has also appeared on NBC Nightly News, ABC World News Tonight, CBS Evening News, The News Hour, and Nightly Business Report. He serves as an advisor to the Chairman of the New York State Assembly Committee on Ways and Means. In addition, Hugh is an Adjunct Professor at Clarkson University after serving in the same capacity at Union Graduate College and Rensselaer Polytechnic Institute and holds Board positions with Security Mutual Life, Pursuit (formerly New York Business Development Corporation), and the Albany College of Pharmacy and Health Sciences. He has also served as a member of the Executive Committee of the Democratic National Finance Council. Hugh has served on the Management Review Commission (Transition Team) of New York State Comptroller Thomas DiNapoli and has been appointed by Comptroller DiNapoli to the Investment Advisory Committee to the New York State Common Retirement Fund.

Hugh has been awarded two degrees of Honorary Doctor of Humane Letters. In his spare time, Hugh enjoys his home in Vermont, plays golf, and continues to dream of playing in the National Hockey League.

Wealth Management

RAYMOND RADIGAN

Senior Managing Director, Peapack Private Wealth Management

Raymond Radigan has more than 35 years of experience as a private banker, responsible for leading and managing top performing trust officers, portfolio managers, private bankers, wealth strategist and sales teams. In 2023, he joined Peapack Private, a division of Peapack-Gladstone Bank, to grow the business in its New York office.

In a prior role as Senior Managing Director and Regional Trust Team Lead at First Republic Trust Company, Raymond managed the Northeast Trust and Custody Team activity in New York, Connecticut, and Massachusetts, where he focused on prospecting and onboarding all new trust and estate settlement accounts in the region.

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RAYMOND RADIGAN (Continued)

Managing Director, Peapack Private Wealth Management

Prior to First Republic, Ray was the SVP Head of Trust and Estate Planning at T.D. Bank, NA, where, as the Chief Fiduciary Officer, he was responsible for implementing strategic business plans for fiduciary activity and managed the personal trust activity and the financial and estate planning activity for the bank. At U.S. Bank, a position Raymond held prior to joining T.D., he was part of the management team that developed a strategic business plan for the bank's NY office.

Raymond began his banking career as the Associate Attorney for the Trust and Estate Division of Shea and Gould. He developed his career over the years with senior level wealth management, trust, and relationship management positions at several of the top financial institutions in the country including North Fork Bank, Bank of New York, and Bank of America/U.S. Trust.

He holds a Bachelor of Science degree in Accounting from Boston College and is a graduate of the School of Management's honors program. He holds a JD from St. John's University of Law.

Raymond is a frequent speaker at various estate planning seminars offered by the American Bankers Association, New York State Bankers Association, the Practicing Law Institute, and the New York State CPA Society. He is also an accomplished writer having authored several articles on estate planning that were published in Estate Planning Magazine, New York Law Journal, and Trust and Estates Newsletters for the New York Bar Association. He is a member of the Trust and Estates Section of the NY State Bar Association, the Nassau County Estate Planning Council, and an emeritus member of the Board of Directors of the Long Island Community Foundation and a former member of the Foundation Board for Eastern Long Island Hospital.

Insurance Planning

LEE SLAVUTIN

Principal, Stern Slavutin-2 Inc.

Lee Slavutin has been in the life insurance business since 1983. Born in Australia, Lee practiced as a surgical pathologist until he came to New York as the chief resident in pathology at Lenox Hill Hospital where he worked as a staff pathologist until changing his career. Lee's unique medical qualifications are an important part of his specialty, which is serving high net worth individuals seeking substantial life insurance policies.

Lee is a well-known public speaker and educator for the legal and accounting professions including the American Law Institute/American Bar Association and the American Institute of Certified Public Accountants. He has written and published over 150 articles on the complex legal and technical aspects of securing life insurance for estate tax planning. His textbook published by Thomson Reuters, A Guide to Life Insurance Strategies, is in its 11th edition.

Lee has served as a director of the Association of Advanced Life Underwriters and the Estate Planning Council of New York. He is on the editorial advisory board of Tax

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LEE SLAVUTIN (Continued)
Principal, Stern Slavutin-2 Inc.

Hotline and is a member of the CCH Estate and Financial Planning advisory board. Lee testified before the New York State Senate in 1990 and worked with the United States General Accounting Office on the effectiveness of the insurance company rating firms.

"Our greatest source of pride in business is supporting our clients to make decisions after they understand all the facts. The client's best interest comes first; there is never a question about that for us. We pride ourselves in providing technical expertise for those who sometimes need to make irrevocable estate planning decisions."

Lee lives in New York and East Hampton with his wife Dee. They have two grown children. He enjoys learning the Torah and Tanya (the spiritual roadmap of life based on Jewish mysticism).

Planning for Art

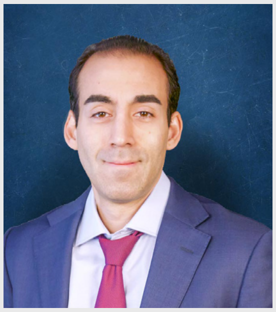
KUNTER KULA
Director of Fine Art, DOYLE

As the Director of Fine Art, Kunter Kula oversees DOYLE's Fine Art Specialists, auctions and strategy, partnering with collectors, dealers and fiduciaries to provide holistic guidance on the acquisition, on-going management and disposition of fine art collections.

Prior to joining DOYLE, Kunter worked at Sotheby's for six years, initially in the Valuations Department leading the Contemporary Art and 20th Century Design-focused team and successfully securing important consignments for the auction house. More recently, he was in charge of growing Sotheby's fine art e-commerce and "buy now" offerings of works spanning the mid-19th century to the present day. He also advised multi-category collectors on building and maintaining their collections. Prior to Sotheby's, he was the collection manager for a prominent Swiss private collector and a sales associate at Sperone Westwater Gallery.

Born in Istanbul, Kunter holds a Bachelor of Arts degree in Economics and Art History from Hamilton College. He has successfully completed the coursework on USPAP compliance (Uniform Standards of Professional Appraisal Practice).

Estate Planning



ANTHONY KHATCHOUI, ESQ.
Counsel, Pierro, Connor & Strauss, LLC

Anthony Khatchoui is Counsel at Pierro, Connor & Strauss, LLC, where he leads a team focused on preserving generational wealth for high-net-worth individuals by minimizing or avoiding gift, estate and generation-skipping transfer taxes. Anthony regularly reviews clients' existing estate plans and prepares detailed proposals outlining sophisticated estate planning techniques to enhance their plan by producing a more tax-efficient transfer of wealth. He also oversees the drafting of clients' estate

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ANTHONY KHATCHOUI, ESQ. (Continued)
Counsel, Pierro, Connor & Strauss

planning documents and the creation of custom flowcharts to illustrate how seemingly esoteric techniques form a cohesive strategy for the benefit of the client and their loved ones.

As a parent of a young daughter himself, Anthony is passionate about helping families with their initial set of estate planning documents. He regularly drafts revocable living trusts, wills, irrevocable life insurance trusts and ancillary documents for new parents as well as for seasoned parents who are at or near retirement. He successfully completed a document execution without waking the clients' sleeping newborn that was also in the conference room, a first for the firm's New York City office!

Prior to joining Pierro, Connor & Strauss, LLC, Anthony was a senior associate at Clark & Gentry, P.L.L.C., a boutique law firm that focused on estate planning, corporate transactions, and the formation of captive insurance companies for high-net-worth individuals. He has been selected for inclusion in the 2025 and 2024 editions of The Best Lawyers in America for Trusts and Estates, regarded by both clients and legal professionals as a significant honor, conferred on a lawyer by his or her peers.

Anthony received his B.A. summa cum laude from Binghamton University and his J.D. cum laude from Boston University School of Law. He was a Paul J. Liacos Scholar with a second-year cumulative grade point average in the top ten percent, and an Edward F. Hennessy Distinguished Scholar for having a third-year cumulative grade point average in the top fifteen of students.

Corporate Planning

THERESA SKAINE, ESQ.
Corporate Attorney, Pierro, Connor & Strauss, LLC

Theresa Skaine practices in the areas of corporate law, non-profit law and commercial real estate law. Her clients are small to medium-sized companies, real estate developers, family foundations and economic development entities. She counsels her clients in the areas of business formation and expansion, merger/acquisition transactions, contract negotiation, leasing, property purchases, financing and not-for-profit corporate regulatory compliance.

Prior to joining Pierro, Connor & Strauss, Theresa formed Skaine & Associates LLC, a certified WBE firm specializing in business and development law and was also previously a member of the law firm Lemery Greisler LLC where she acted as managing member from September 2009 to April 2014.

In 2024, Theresa was honored as a Finalist in the Jefferson Awards recognizing outstanding volunteerism for multiple organizations, including her current membership on the Board of Directors at the Albany Medical Health System and 12 years as a Trustee for Saratoga Hospital. In 2021, Theresa was honored as one of the Capital Region Chamber's Women of Excellence for "Excellence in the Professions," chosen

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THERESA SKAINE, ESQ. (Continued)
Corporate Attorney, Pierro, Connor & Strauss

for her dedication to her career and contributions to the greater community through volunteerism.

She earned a J.D. (cum laude) at Boston University School of Law and a B.A. in Political Science and French at Colgate University.

Business Valuation and Planning

NATHAN SCHROEDER
Senior Manager, Empire Valuation Consultants

Nathan is a Senior Manager at Empire Valuation Consultants, where he has worked since 2008.

Nathan has prepared a wide variety of closely held business valuations across a broad spectrum of industries. He has valued derivative instruments, carried interests, intangible assets, and equity and debt interests for diverse purposes, including those of tax planning and reporting, lending purposes, financial and Securities and Exchange (SEC) reporting (including ASC 350-20 impairment testing and ASC 820 fair value measurements), ESOP purposes, and other corporate planning and reporting purposes.

Nathan has extensive experience in valuing carried interests in private equity and hedge funds, as well as valuations of limited partnership interests in such funds.

Prior to joining Empire, Nathan worked as a senior analyst in the financial planning and analysis team at Investors Bank & Trust, where he was responsible for generating a rolling 3-year corporate forecast resulting in EPS guidance.

Nathan earned his M.S. in Finance at Boston College Carroll School of Management and a B.S. in Economics at the State University of New York at Albany.

Tax Planning

HUNTER NORTON, J.D., CPA
Partner, Farkouh, Furman & Faccio

Since 2013, Hunter has been a valuable member of the Farkouh Furman & Faccio team. He currently serves as a tax director in the firm's Business Group and Alliott Global Mobility Group. In this capacity, he works primarily with cross-border tax planning for closely held businesses and high net worth individuals. He is also a primary contact on issues involving tax planning for pass-through entities. Hunter serves clients in a variety of sectors, including software development, retail, licensing of intellectual property, information services, and marketing. Prior to joining Farkouh Furman & Faccio, Hunter amassed nearly two decades of experience working for various public accounting firms, including a Big Four firm.

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HUNTER NORTON, J.D., CPA (Continued)

Partner, Farkouh, Furman & Faccio

In his daily work, Hunter's primary goal is to meet or exceed his clients' expectations by being responsive and proactive. A life-long interest in the U.S. tax system is what inspired Hunter to pursue the career he chose. After taking a course on the subject in college, he knew that taxation was the area in which he wanted to specialize. Hunter credits his career success to his passion for both tax law and communicating his knowledge to clients in a way that is both understandable and helpful.

He earned an LL.M. in Taxation at Georgetown University Law Center, and J.D at Temple University School of Law. Hunter graduated Manga Cum Laude as an Honors Scholar with a B.A. in Accounting at the University of Connecticut. He is a Certified Public Accountant in Connecticut and is a member of the New York Society of CPAs and the International Fiscal Association.

RICHARD OREMUS, CPA

Partner, Farkouh, Furman & Faccio

Rich joined the Farkouh Furman & Faccio team in 1997 and has spent his entire career with the firm. Originally a staff accountant, he worked hard to rise through the ranks to his current role. As a partner, he performs both tax and audit work. Rich specializes in providing full-service accounting for families and small- and medium-size businesses.

A hardworking professional, Rich strives to be attentive to the needs of those around him—both his clients and his teammates. He entered the accounting field because of a desire to help others financially. Rich believes that "hard work beats skill if skill does not work hard." He credits his career success to his devotion and hard work.

Raised in Highland, New York, Rich earned a Master of Science in Taxation at Pace University and a B.S in Accounting at Clarkson University. He is certified in New York and a member of the American Institute of Certified Public Accountants and the New York Society of CPAs. He currently lives in New Paltz with his family.

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DOYLE provides comprehensive estate and appraisal solutions based on our guiding principles of integrity, expertise and service. Please call us to discuss how we can assist you and your clients.

Our Services

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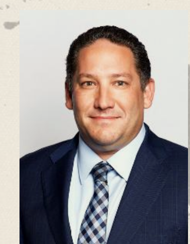

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Adolph Gottlieb, *A Heavy Matter*
Sold for $750,000
Estimated at $300,000 - $500,000

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NORTH CAROLINA PALM BEACH PENNSYLVANIA WASHINGTON D.C.

PIERRO, CONNOR & STRAUSS, LLC

Trusted Counsel

THANK YOU TO EVERYONE WHO MADE THIS YEAR'S INTERGEN HAPPEN.

SEE YOU NEXT YEAR FOR THE 20TH ANNUAL INTERGENERATIONAL ESTATE PLANNING CONFERENCE!

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