

Dear Clients, Colleagues and Friends

We are delighted to announce the birth of Cane, Boniface & Meyers, P.C. As of January 1, 2009, Courtney E. Boniface and Ron L. Meyers will become the partners and owners of the firm, which will be the direct successor to the Law Offices of Barbara H. Cane. Barbara founded the office as a solo practice in 1992, and will remain of counsel to Cane, Boniface & Meyers, maintaining and building client relationships, providing professional insights, and writing and speaking on matters relating to estate planning.

Most of you already know Courtney and Ron, who have worked with Barbara and share her commitment to professional integrity and devotion to the best interests of clients. The firm will maintain the office at 50 Piermont Avenue in Nyack, NY and we will continue to meet with you at convenient locations in the metropolitan area.

From its inception, the practice has been devoted to planning and settling estates, and we will continue that focus. It has been our privilege to help people provide for themselves and those they love by giving what they have as they wish, while minimizing taxes and fees. Over the years, we have developed expertise in charitable giving, planning for children with special needs, protecting the interests of single people and non-traditional families, and meeting the complex needs of families with international ties.

It has been a blessing to have grown from that first client to a vibrant and demanding practice. It would not have been possible without your help, nor without Courtney and Ron, two talented attorneys who bring their intelligence, experience, ethical commitment and energy to the practice. Courtney came to the office as an intern the day she began law school and endured a three-year on-the-job "interview" before joining the practice as an attorney nine years ago. Ron worked in large city firms before opting for a more personal practice, and since he had known Barbara for nearly twenty years, it was a perfect fit. Barbara will continue her close association with the practice in an "of counsel"

capacity, a role appropriate to her graying, but ever wiser, head. She will offer advice, counsel, support and continuity to the practice as it grows. She will continue to honor the trust you have placed in her as your attorney and will continue to serve in her fiduciary capacity as executor or trustee to many clients.

As a practical matter, you should know that Cane, Boniface & Meyers will maintain your confidences just as the Law Offices of Barbara H. Cane always has, and that Courtney and Ron will honor your confidences as partners just as they have as associates, and as Barbara always has as the owner of the firm. We know of no conflicts of interest that would arise as a result of this succession, but will be careful to avoid any representations in which conflicts have not been waived. All existing fee agreements will be honored by the new firm, and any changes in billing practices are subject to your approval. Of course, if you wish to retain other counsel or take possession of your files, you may. If we do not hear from you within ninety days, we will assume your consent to the transfer of your matters to the new firm.

We have the utmost confidence that you will be in very good hands with Cane, Boniface & Meyers as you have always been with the Law Offices of Barbara H. Cane. We look forward to continuing our service to you in helping you to meet the challenges and opportunities ahead.

Yours truly,

Barbara H. Cane

Courtney E. Boniface

Ron L. Meyers

CANE, BONIFACE & MEYERS, PC

BARBARA H. CANE graduated from Harvard University *cum laude* and from Suffolk University Law School, and also holds a master degree in African history from Columbia University. She is admitted to practice in Massachusetts (1981) and New York (1985). Following a judicial clerkship in the Appeals Court of Massachusetts, she was an associate at a large Boston firm. Before starting her own practice in 1991, she worked as in-house counsel for several corporations and served as Vice President of Legal and Environmental Affairs for an international manufacturing company. Barbara speaks and writes frequently for a wide variety of audiences on matters of estate planning and charitable giving. Barbara is married, has two grown children, and is a very enthusiastic grandmother.

COURTNEY E. BONIFACE graduated from Fairfield University and, *cum laude*, from Pace University School of Law. Courtney joined the firm in 1997 and is admitted to practice in New York (2001), New Jersey (2000) and Connecticut (2002). Courtney was a member of the 2004 class of Leadership Rockland, and was honored in 2004 by the Rockland Business Association and Rockland Economic Development Council with the prestigious "Forty Under Forty" leadership award. She is involved with several Rockland charities, currently serving on the board of the Rockland Business Women's Network, and as a professional advisor to the Rockland Development Council, an organization dedicated to raising community awareness of charitable giving. Courtney is a life-long resident of Rockland, is married and has two children.

RON L. MEYERS graduated from Columbia University *cum laude* and from Harvard Law School, and was admitted to practice in New York in 2000. In addition to practicing estate planning, Ron has an extensive background in commercial and residential real estate matters, gained during six years of practice in New York City corporate law firms. Ron speaks on planning for non-traditional couples and real estate planning, and advises individuals and organizations on charitable planning. Ron is a member of the New York City Bar Association, where he serves on the LGBT Law Committee, and the Planned Giving Group of Greater New York. He also serves on the Governing Committee of the Collegiate Chorale, with which he sings in New York and internationally.