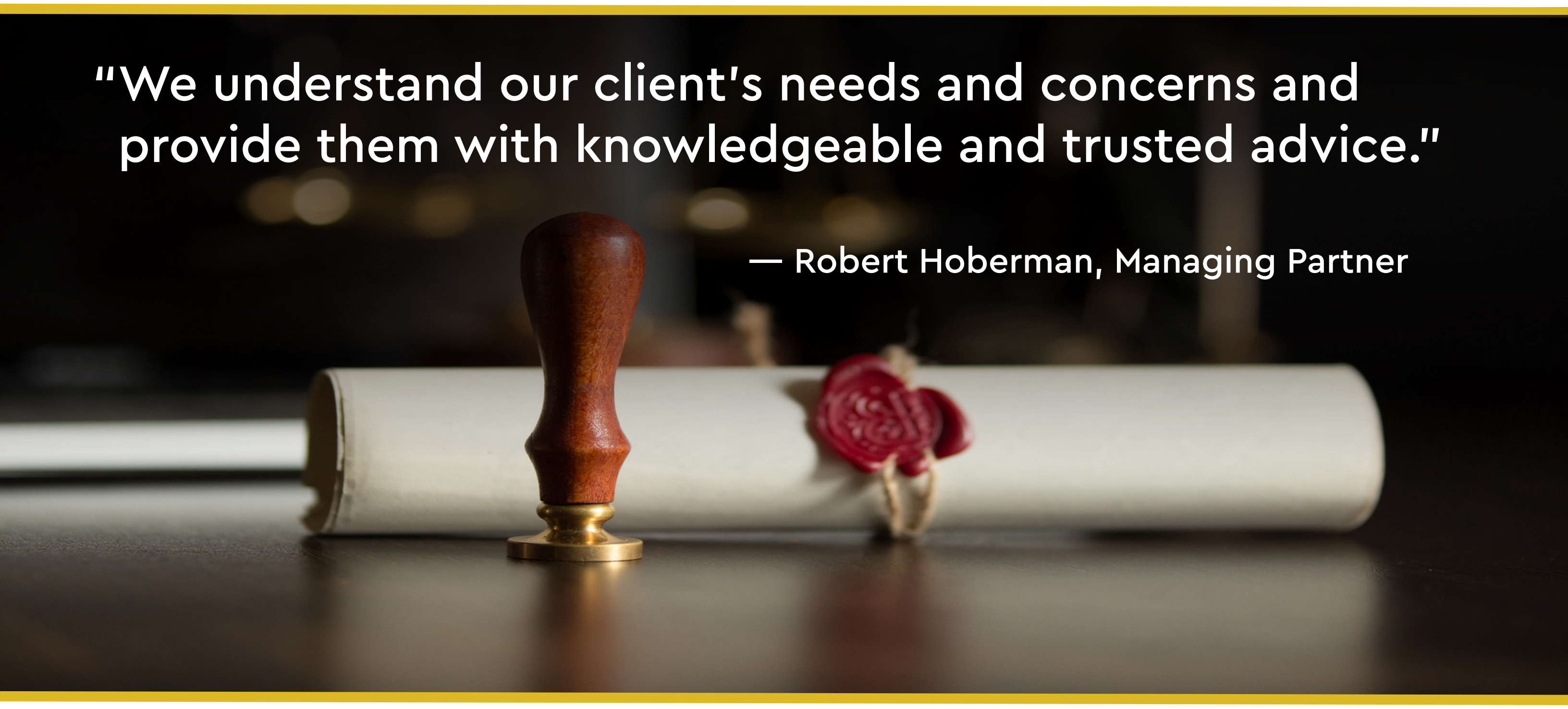
HOBERMAN & LESSER

CPAs • ADVISORS • SOLUTIONS

Estate Planning, Trusts, and Foundation Services

AN EXTRA DIMENSION IN SERVICE, QUALITY, AND RESULTS



"We understand our client's needs and concerns and provide them with knowledgeable and trusted advice."

— Robert Hoberman, Managing Partner

You have worked hard to accumulate assets, you have a right to enjoy them during your lifetime and ensure they are distributed according to your wishes, with minimal tax impact, maximum wealth preservation and ease of execution.

The experts at Hoberman & Lesser have guided generations of clients through the estate planning process. We recognize that each individual and family is unique. By keeping abreast of the ever-changing tax laws and knowing your objectives, we structure the best possible plan given your circumstances. We will work closely with your attorney, insurance broker and other professional advisors.

"Hoberman & Lesser has been our accountants, tax advisors, and estate planning advisors for well over 80 years. They have provided four generations of our family with estate and trust planning with great results. History speaks for itself. We could not be happier with their professionalism and expertise."

— Marc Lenner, Lester M. Entin Associates

Estates, Trusts, and Foundation Services

- Estate, fiduciary, and gift tax return preparation
- Judicial and nonjudicial accountings for estates, trusts, and guardianships
- Internal Revenue Serivce and state examinations
- Review and financial analysis of trust instruments and wills
- Private foundation administration and planning
- Estate liquidity analysis
- Estate administration
- Business valuation services
- Family and charitable gifting strategies
- Generation skipping transfers

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Accounting firms, like people, have distinctive personalities.

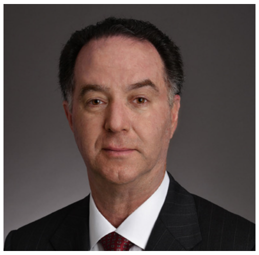
Perhaps the attribute that best describes **Hoberman & Lesser** is our ability to go beyond the routine to provide an extra dimension in quality, effort and service. Our professionals serve a wide variety of individuals and families at all levels of net worth throughout the tristate region and across the United States. In addition to understanding your clients' situations and challenges, our professionals provide sound, creative, customized thinking to help you and your clients take advantage of opportunities and avoid pitfalls. Hoberman & Lesser's Estate, Trust and Foundation Services are performed in a professional and ethical manner. Our firm is highly regarded by banks, attorneys and government institutions.

Among the resources you can rely on are:

- Continuous, year-round interaction by all members of our client service team. We get involved with you and stay involved.
- Experienced professionals highly skilled in working with situations similar to yours.
- Tax planning oriented to the unique personality and structure of you and your family.
- Prompt and responsive service. Your needs will be met with a sense of urgency.
- A strong, hand-picked service team, supported by other top talent.
- Top estate and trust planning attorneys, and other specialized consultants.

With Hoberman & Lesser, you get the best of both worlds.

Direct, personal involvement by experienced professionals who take the time to really understand and care about you. Extensive resources to help you deal with the complexities of managing your life in an increasingly complicated world and assist you in achieving your goals.



CONTACT

Robert Hoberman, Managing Partner
212-463-0900 | **www.hobermanlesser.com**
252 West 37th Street, Suite 600E, New York, NY 10018
robert@hobermanlesser.com