It has been an honor to serve as the president of the Suffolk Chapter over the past 12 months. It is hard to believe that my term is coming to a close.

I am extremely proud of our Chapter and its accomplishments over the past year. Our committees were very active and had many successful technical and social events. I had the opportunity to attend many of these events and found each one to be a great experience.

The message I spread throughout my presidency was that the professional relationships you develop by being involved with the Suffolk Chapter will help you throughout your career. Our chapter has 16 committees that provide an opportunity for professional development. I encourage you to attend our annual membership event on June 24 (details on page 16). At this event you will have the opportunity to meet committee chairs and hear about what their committees have to offer.

We have several other programs on the calendar for May and June. Please refer to the calendar of events on page 7.

I continue to be impressed by the dedication of our committee chairs and board members. I would like to thank them for their time and efforts over the past year. These are the people who deserve the credit for the great year the Suffolk Chapter had.

I would like to wish the new president, Elizabeth Vuozzo, and the new slate of board members and committee chairpersons all the best.

I look forward to my continued involvement with the Suffolk Chapter and seeing you at future events.

~ Larry Lucarelli
NYSSCPA Suffolk Sponsorships

SPONSORSHIP PROGRAM
Here’s your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.

Step One: Choose an event.
- golf outings
- networking events
- technical workshops

Step Two: Become a sponsor. At a cost of $1,000 you receive:
- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact our Sponsorship Chair: Thomas S. Pirro: (631) 472-7637; tpirrocpa@optonline.net
Farewell from the Newsletter Editor

As is a time honored tradition, the editor of any publication steps out from behind the curtain to bid farewell on their last edition as its editor. The role of editor is bestowed upon the officer who serves in the Vice President capacity and I must admit that this was a role I did not look forward to playing as I’ve never fancied myself to be the creative type. However, like any role in the accounting profession, a collaborative effort always lends to a successful outcome. So I take this time to say thank you.

To the members of the Suffolk Chapter Board who provide feedback and guidance on best practices on making each edition its best, I thank you for helping meet publishing deadlines. To the chairs of the various committees who serve as excellent examples of leadership, I thank you for planning and hosting the many events whose flyers have graced the pages of our newsletter. To Flo Federman, Chief Marketing Officer at Nussbaum Yates Berg Klein & Wolpow, whose professionalism in edit and design allows for the newsletter to be easy to read, colorful, and fun, I thank you for making this job so much easier for me. And finally to our readers, whether they be members or friends of the Suffolk Chapter, I thank you for your readership and your feedback.

As I gear up for my new role as President Elect of the Suffolk Chapter for the 2014-2015 fiscal year, I feel confident that the newsletter’s next editor, Brian Michels, will do a fantastic job. I trust that his enthusiasm and passion in all of his other endeavors will continue on in this role as well. It’s been a pleasure and an honor to have served in this capacity.

~ Felix Russo

Congratulations!

TO ALL BOARD MEMBERS AND CHAIRPERSONS FOR A SUCCESSFUL 2014/2015 YEAR!
A recent article in the *Wall St. Journal* featured two financial advisors debating the idea of whether parents should pay for their child's college education. One advisor asserted that parents should contribute, as not doing so leaves such a child with crippling debt when s/he finishes and begins life as an adult. Another advisor rejected that notion, proclaiming that by making the child responsible, s/he will become smarter consumers, choosing less extravagant schools and more practical areas of study. Additionally, parents bearing the expense put their own futures at risk, by diverting money away from retirement savings. I would argue that it would be imprudent to make sweeping statements about such a personal issue, and each family's unique situation will determine the proper course of action when it comes to paying for college. The choice of which investment vehicle parents should use for college savings, however, is not so exclusive and, as such, appropriate for review.

A popular and effective way to save for college is through a 529 Savings Plan. Approximately 10.3 million individuals have established 529 Plans, and these accounts were holding $204 billion in assets at year-end 2013. A 529 Plan allows the college saver to set up an account for a student/beneficiary, with the earnings from the account accruing tax-free. Withdrawals from the account are not subject to tax liability as long as the money is used for qualified expenses such as tuition and room/board. Distributions not used for college expenses are considered income and subject to taxation. It is noteworthy that the account owner may change the beneficiary at any time without tax consequences. An account set up for a beneficiary who decides to forego the college experience may be used for another family member instead.

While all 529 plans feature the same tax-free accumulation and distribution characteristics, there are differences among plans that are worth examining. 48 states, including New York, provide an opportunity to invest in their own specific 529 savings plan. Some states reward investors for using its vehicle, although these benefits typically go only to state residents. For example, denizens of New York who contribute to the NY 529 plan can lower their state adjusted gross income by the amount of the deposit, with reductions limited to $10,000 for a married couple and $5000 for a single taxpayer. Thus a married couple in the 6.45% tax bracket [taxable income between $41,000 and $154,000] who contribute $10,000 to a New York-based 529 Plan will enjoy a $645 decrease in their state tax liability.

New York State offers two 529 Savings Plans that qualify for tax benefits. One features mutual funds managed by Vanguard and is sold to investors

(continued...)
529 and Other College Savings Plans

(continued from previous page)

directly, while the other uses funds managed by JP Morgan and is purchased through an investment advisor. The 529 Plan sponsored by JP Morgan is more costly because of a sales commission paid to brokers who market the plans. The choice of plan depends on whether or not the saver needs the services of a financial advisor. The investment professional who successfully navigates the fluctuations of the capital markets and delivers a positive investment experience is of great benefit and worth the added expense of the JP Morgan 529 Savings Plan.

The investment results of 2013 reinforce the importance of carefully assessing the options when selecting a 529 Plan, as plans with heavy bond allocations did not fare as well as those with significant equity positions. Logic would suggest that as most states offer their own particular 529 plan, investment choices would vary, as directed by the specific manager employed. It is common for a state/investment manager to offer an age-based option that becomes more conservative as the child ages. Savers may not be aware, however, that fund managers assign different allocations to stock and bonds for similar age-based options. For example, Vanguard’s NY 529 Plan has three age-based portfolios for beneficiaries ages 16-18, with only the “aggressive” of these investing in equities, with a 25% weighting. JP Morgan’s NY 529 Plan has a similar age-based portfolio (15-17) which keeps 33% of the portfolio in stocks. It is imperative for savers to perform the necessary due diligence when selecting a 529 Plan, and choose the one that offers the portfolio which best meets their needs and risk appetite.

A viable alternative to 529 Savings Plans is the Coverdell Education Savings Account. Money in Coverdell accounts can be used for expenses for primary as well as a secondary education, and the accounts permits its investors to make investment changes as often as they like, unlike 529 savers who are limited to one adjustment per year. Coverdell investors are also allowed to invest their money in individual stock issues.

Drawbacks to the Coverdell Savings Plan include a maximum annual deposit of $2000, and bestowals cannot be made once the beneficiary turns 18.

The parent who graciously shoulders the burden of paying for a college education must today contend with tuition increasing at a rate 5 times that of the consumer price index, and overall expenses that may exceed $50,000 annually for a private university. The 529 Savings Plan, with its tax advantages and generous deposit allowances, is the best vehicle for saving for secondary education costs.

Whatever program is selected, however, the benefactor and beneficiary are best served by a saving/investing plan begun when the child is very young, and contribution levels escalating as financial resources will allow.
On March 27, the Suffolk Chapter Members In Industry committee welcomed Paul Becht, a partner at Baker Tilly Virchow Krause LLP, who presented a thorough update on general accepted accounting principles.

Paul covered recent accounting pronouncements and exposure drafts, as well as the progress of the Private Company Council simplification of accounting standards. Paul kept his audience’s attention through numerous slides of technical information. We thank him for the time he spent preparing a comprehensive overview and quality session.

The committee met again on the morning of April 24 for an overview on the Workers Compensation environment in New York, a topic impacting CPAs in most lines of business. Both Steven Maietta, Executive Director of Commercial Insurance, and Vernon Falkenhan, Director & Senior VP of Commercial Insurance, both of Cook Maran & Associates, presented in an interactive forum.

Members in attendance benefited from suggestions on proactive measures used to moderate premium increases. Steve and Vernon offered real examples that businesses can use to reduce control claims and lower costs. A summary of New York State Workers Compensation reform was part of the material covered.

Attending members received two CPE credits for each session. Both meetings were hosted by Empire National Bank.

The Members in Industry committee welcomes all Chapter members to these morning sessions. We usually met in Islandia or Melville, serve a light breakfast, cover material to earn two continuing professional education credits, and wrap up by 10 a.m. Although we are largely members practicing in industry, our sessions benefit from the experiences of members in different roles across private industry, government and public practice.
Mark Your Calendar...

MAY 12, 2014
Banker/CPA Golf Outing.
Details on page 8.

MAY 13, 2014
Forensic & Valuation Services Committee meeting: The Theory and Calculation of Economic Damages.
Details on page 9.

MAY 20, 2014
Cooperation with Bankers and Other Credit Grantors Committee meeting: What You Need to Know about Commercial and Residential Lending.
Details on page 10.

MAY 29, 2014
Employee Benefits Committee meeting: 401(k) Fiduciary Responsibilities and Fee Disclosures.
Details on page 11.

JUNE 2, 2014
Employee Benefits Committee all-day seminar: Audits of 401(k) Plans.
Details on page 12.

JUNE 8-10, 2014
FAE Conference: NextGen 2014. The conference for Young CPAs.
Details on page 13.

JUNE 13, 2014
Long Island Ducks Outing & Picnic.
Details on page 14.

JUNE 17, 2014
Details on page 15.

JUNE 24, 2014
Eighth Annual Membership Event.
Details on page 16.

SEPTEMBER 23, 2014
Young Professionals Golf Classic.
Details on page 17.

For up-to-the-minute chapter activities:
www.nysscpa.org
Search for the Suffolk Chapter under “About Us”

Committee Chairs!
Make sure to get all future meeting dates to Felix Russo at frusso@cabcpa.com
Golf Season Begins!

The Committee on Cooperation with Bankers
And Other Credit Grantors presents

NYSSCPA – Suffolk Chapter’s
43rd Annual Golf Outing

Monday, May 12, 2014
Southward Ho Country Club, Bay Shore

Check-In & Brunch 10:00 a.m.
Shot Gun Start 11:30 a.m.
Open Bar and Dinner 5:30 p.m.

Fee: $450 – Golf, Brunch and Dinner
$200 – Cocktails and Dinner Only

The cost of the event includes $25, which will go towards the
NYSSCPA Suffolk Chapter Accounting Scholarship Fund.

Raffles & Prizes • Inscribed “Suffolk Cup” awarded to the low gross golfer.

Golf, brunch, dinner: $450 per person
Cocktails, dinner only: $200 per person

Total amount enclosed:______

Name: ________________________________________
Firm: _________________________________________
Address: ______________________________________
City, State, Zip: _________________________________
Telephone: _________________________________
E-mail: ______________________________________

Golfer #2: ______________________________________
E-mail: ______________________________________
Golfer #3: ______________________________________
E-mail: ______________________________________
Golfer #4: ______________________________________
E-mail: ______________________________________

Mail checks (credit cards NOT accepted), payable to NYSSCPA Suffolk Chapter, to:
Irene Howell; AVZ & Co, PC, 25 Suffolk Court, Hauppauge, NY 11788

Questions?
Contact Outing Chairman Robert Quarté or Irene Howell at (631) 434-9500.
Calculating Economic Damages...

The NYSSCPA Suffolk Forensic and Valuation Services Committee invites you to

The Theory and Calculation of Economic Damages

Tuesday, May 13, 2014
6:00 to 9:00 p.m.

$40 per person
at Baker Tilly Virchow Krause, LLP
125 Baylis Road, Melville

Speakers:
Harold Deiters, CPA/ABV/CFF, CFE, MAFF | Baker Tilly Virchow Krause, LLP
Anthony Acampora, Esq. | Silverman Acampora LLP

Networking, food and refreshments!

2 CPE/CLE credits | Course code: 29085421

To register: mcohen@businessvalny.com.
For payment, see credit card / check instructions below.

Name: ____________________________________________________________________
Address: __________________________________________________________________
Telephone: _______________________ E-mail: ___________________

PAYING BY CREDIT CARD: Fax to (866) 495-1354
No credit card payments by mail!
* E-mail address is required for credit card payment confirmation.

Cardholder’s Name: _______________________________________________________
Cardholder’s Signature ___________________________________________________
__ AMEX __ MasterCard __ Visa __ Discover
Credit Card No. ___________________________________________________________
Exp. Date ______________________ Security Code _____________________________
Total amount to be charged: $ __________________________

PAYING BY CHECK
Mail checks, payable to NYSSCPA Suffolk Chapter, to:
Morton Cohen, CPA CFF CFE DABFA
Business Valuation Services, LLC
445 Broad Hollow Road, Suite 25
Melville, NY 11747-3669
(631) 952-1300
F: (631) 952-1305
mcohen@businessvalny.com

Sponsored by:

Silverman Acampora LLP
Calling All Bankers and CPAs...

The Suffolk Chapter Young CPA and Cooperation with Bankers and Other Credit Grantors Committees invite you to learn

What You Need To Know About Commercial and Residential Lending

Tuesday, May 20, 2014
8:30 – 10:30 a.m.
(8:00 a.m. registration, continental breakfast)

at the Upsky Long Island Hotel
110 Motor Parkway, Hauppauge

Speakers
Richard Amsterdam | NY Business Development Corp.
Maureen Bishop | People’s United Bank
Keith Lawlor | TD Bank
Neil Seiden | Asset Enhancement Solutions, LLC

Members: $40 | Non-Members: $45 | Students: $0

Name: _____________________________________
Firm: _____________________________________
Address: __________________________________
City, State, Zip: ____________________________
Telephone: ________________________________
E-mail: _________________________________

___ I am a member of the Suffolk Chapter Subscription Program (check not enclosed).

Please make checks payable to
NYSSCPA Suffolk Chapter and mail to:
Stephanie Angel
Sheehan & Company, CPA, PC
165 Orinoco Drive
Brightwaters, NY 11718
(631) 665-7040
sangel@sheehancpa.com

Sponsored by:
Facts about 401-k Fees...

The NYSSCPA Suffolk Employee Benefits Committee invites you to

401(k) Fiduciary Responsibilities and Fee Disclosures

Thursday, May 29, 2014
8:30 to 10:30 a.m. (8:00 a.m. registration)

$10 per person
at Albrecht, Viggiano, Zureck & Co.
25 Suffolk Court, Hauppauge

Join us for a discussion of various fee-related duties imposed on plan fiduciaries under ERISA and the Department of Labor’s procedural guidance concerning these duties. Review the suggested “best practices” for evaluating the plan’s investment fees and the plan’s administrative services.

Discussion Leader: Charles Massimo, CEO, CJM Wealth Management

2 CPE credits (course code 29081423)

Name: ____________________________________________________________
Address: __________________________________________________________
Telephone: ______________________ E-mail: ____________________________

PAYING BY CREDIT CARD: Fax to (866) 495-1354
No credit card payments by mail!
* E-mail address is required for credit card payment confirmation.

Cardholder’s Name: ________________________________________________
Cardholder’s Signature: ____________________________________________
__ AMEX      __ MasterCard      __ Visa      __ Discover
Credit Card No.___________________________________
Exp. Date____________   Security Code_______________
Total amount to be charged:  $ ______________________

PAYING BY CHECK
Mail checks, payable to FAE, to:
Foundation for Accounting Education
P.O. Box 10490
Uniondale, NY 11555-0490

REGISTER BY PHONE:
(212) 719-8383 or (800) 537-3635

OR REGISTER ONLINE:
www.nysscpa.org
Audits of 401(k) Plans

The NYSSCPA Suffolk Employee Benefits Committee, in conjunction with the FAE, invites you to

Audits of 401(k) Plans

Monday, June 2, 2014
9:00 a.m. to 5:00 p.m.
at Melville Marriott Long Island
1350 Old Walt Whitman Road, Melville

NYSSCPA/AICPA Members: $209  |  NYSSCPA Members: $239
AICPA Members: $335  |  Non-Members: $365

This course focuses on the special issues related to accounting, auditing and reporting on 401(k) employee benefit plans. The requirements of ERISA and SEC are explored as the materials demonstrate ways to plan and conduct an efficient and effective audit of 401(k) plans.

• Voice Response Recordkeeping Systems
• New Developments
• Preparing the Auditor’s Report
• Financial Statement Disclosures
• Supplementary Schedules
• Fair Value Measurement
• Fraud and Other Risks

Speaker: Melissa Critcher, American Institute of CPAs

8 CPE credits (course code 22214522)

For more information: Tina Isbitsky – tisbitsky@avz.com

REGISTER BY PHONE: (212) 719-8383 or (800) 537-3635
OR REGISTER ONLINE: www.nysscpa.org

May/June 2014
Young CPAs! Here is the conference for you. Learn how to develop business skills, connect and learn from others, share key insight with colleagues, and invest in the firm’s success.

Learn more about:
• Time Management – Get more done with your hours
• Conflict Resolution – Mediate disagreements
• Effective Business Communication – Say what you mean
• Team Building – Work with others to get results
• Giving Back – Use your skills in the community

NYSSCPA Members: $275
Non-Members: $400

REGISTER BY PHONE:
(212) 719-8383 or (800) 537-3635

OR REGISTER ONLINE: www.nysscpa.org
Take Me Out to the Ball Game...

Suffolk Chapter’s 13th Annual
Long Island Ducks Outing & Picnic

Long Island Ducks vs. Bridgeport Bluefish
Friday, June 13, 2014

Picnic + Ticket (10 years and older): $30 each
Picnic + Ticket (9 years and younger): $24 each
Ticket only: $10 each

The event will begin at 5:35 p.m. with an “all you can eat” picnic buffet – hamburgers, hot dogs, chicken & ribs. The game will follow immediately, at 7:05 p.m. Come to the ballpark and support Suffolk County’s own minor league baseball team and have fun with your fellow Suffolk Chapter CPAs and their families.

THIS EVENT IS USUALLY A SELL-OUT! We need to provide a final head count by Wednesday, May 7, 2014, so don’t delay.

E-mail your reservation now to Bill Huether: whuether@sheehancpa.com
Then, mail in your payment with the form below.

E-mail your reservation now to Bill Huether: whuether@sheehancpa.com

Tickets will be mailed to you the week of May 26. Please call if you’ve not received your tickets by June 13.
The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents

**Tax Planning Under the Revised NYS Estate Tax Rules**

Tuesday, June 17, 2014
9:00 – 11:00 a.m.
(8:30 a.m. Registration & Light Breakfast)

at Capital One Bank, Executive Dining Room
275 Broad Hollow Road, Melville

Free!
(Pre-registration is required due to building security.)

Speaker: David R. Okrent, CPA, JD | The Law Offices of David R. Okrent
Moderator: Seymour Goldberg, CPA, MBA, JD | Goldberg & Goldberg, P.C.

Level: Intermediate
Prerequisite: Basic knowledge of estate planning
Method of Presentation: Lecture, questions and answers
Subject Area: Specialized knowledge and applications: Taxation
Learning Objective: To acquire knowledge of estate planning for the medium-sized client

**2 CPE Credits (in Taxation. Course code: 29086501)**

Please e-mail registration to: Seymour Goldberg
info.goldbergira@gmail.com; (516) 222-0422
Attention All Members!

You are cordially invited to the NYSSCPA Suffolk Chapter

Eighth Annual Membership Event

Tuesday, June 24, 2014
6:00 to 9:00 p.m.
at the Stonebridge Country Club
Smithtown, NY

All members are invited and encouraged to bring associates for an evening of:
• cocktails,
• dinner, and
• networking with peers and chapter leadership.

And it’s free for NYSSCPA members and non-members who are CPAs!

RSVP
to Elizabeth Vuozzo, CPA:
evuozzo@fuoco.com
(631) 360-1700
See You in September...

The NYSSCPA Suffolk Young CPAs Committee invites you to

Save the Date

It’s the 19th annual YOUNG PROFESSIONALS GOLF CLASSIC

Tuesday, September 23, 2014

Fabulous raffle prizes!
Beat-the-hack competition!
Lunch at the turn!

Please stay tuned for more details to come!
### EXECUTIVE BOARD

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colleen Cappelli, CPA</td>
<td>Advantage Group</td>
<td>(631) 424-6100</td>
<td><a href="mailto:ccappelli@advantagegroupny.com">ccappelli@advantagegroupny.com</a></td>
</tr>
<tr>
<td>John Hermus, CPA</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jerhmus@sheehancpa.com">jerhmus@sheehancpa.com</a></td>
</tr>
<tr>
<td>Melissa Hicks, CPA</td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>(631) 719-3223</td>
<td><a href="mailto:mhicks@bakertilly.com">mhicks@bakertilly.com</a></td>
</tr>
<tr>
<td>Thomas S. Pirro, CPA</td>
<td>Thomas Pirro, CPA</td>
<td>(631) 868-3212</td>
<td><a href="mailto:tpirro@avz.com">tpirro@avz.com</a></td>
</tr>
<tr>
<td>Joel Schleifer, CPA</td>
<td>Periman, Schleifer, Perrone, CPAs</td>
<td>(631) 543-6660</td>
<td><a href="mailto:theschleif@aol.com">theschleif@aol.com</a></td>
</tr>
</tbody>
</table>

### ACCOUNTING & AUDITING

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Becht, CPA</td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>(631) 719-3380</td>
<td><a href="mailto:paul.becht@bakertilly.com">paul.becht@bakertilly.com</a></td>
</tr>
<tr>
<td>Michael T. Joy, CPA</td>
<td>Raich Endo Maltier &amp; Co., LLP</td>
<td>(516) 228-9000</td>
<td><a href="mailto:mjjoy@rem-com.co">mjjoy@rem-com.co</a></td>
</tr>
</tbody>
</table>

### COOPERATION WITH ATTORNEYS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matthew Ryan, CPA</td>
<td>Albrecht, Viggiano, Zureck &amp; Co., PC</td>
<td>(631) 434-9500</td>
<td><a href="mailto:mryan@avz.com">mryan@avz.com</a></td>
</tr>
</tbody>
</table>

### COOPERATION WITH BANKERS & OTHER CREDIT GRANTORS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>James LaRocca, CPA</td>
<td>Marcum LLP</td>
<td>(631) 414-4238</td>
<td><a href="mailto:james.larocca@marcumllp.com">james.larocca@marcumllp.com</a></td>
</tr>
<tr>
<td>Paul Bella, CPA</td>
<td>Getty Marcus, CPA, PC.</td>
<td>(516) 364-3390</td>
<td><a href="mailto:pbelia@gettrymarcus.com">pbelia@gettrymarcus.com</a></td>
</tr>
</tbody>
</table>

### COOPERATION WITH EDUCATIONAL INSTITUTIONS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melissa Hicks, CPA</td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>(631) 719-3223</td>
<td><a href="mailto:melissa.hicks@bakertilly.com">melissa.hicks@bakertilly.com</a></td>
</tr>
<tr>
<td>Veronica Valdez, CPA</td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>(631) 719-3316</td>
<td><a href="mailto:veronica.valdez@bakertilly.com">veronica.valdez@bakertilly.com</a></td>
</tr>
</tbody>
</table>

### CONSTRUCTION CONTRACTORS & REAL ESTATE

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brian Michels, CPA</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:bmichels@sheehancpa.com">bmichels@sheehancpa.com</a></td>
</tr>
</tbody>
</table>

### EMERGING TECHNOLOGIES

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michael Mizzy, CPA</td>
<td>Equity Transfers, LLC</td>
<td>(516) 220-6580</td>
<td><a href="mailto:mmuzzy@equitytransfers.com">mmuzzy@equitytransfers.com</a></td>
</tr>
</tbody>
</table>

### EMPLOYEE BENEFITS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mara Citrin, CPA</td>
<td>Mara Citrin, CPA</td>
<td>(516) 984-4003</td>
<td><a href="mailto:marac610@aol.com">marac610@aol.com</a></td>
</tr>
<tr>
<td>Tina Isbitsky, CPA</td>
<td>Albrecht, Viggiano, Zureck &amp; Co., PC</td>
<td>(631) 434-9500</td>
<td><a href="mailto:tisbitsky@avz.com">tisbitsky@avz.com</a></td>
</tr>
<tr>
<td>Felicia Paura, CPA</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:fpaura@sheehancpa.com">fpaura@sheehancpa.com</a></td>
</tr>
</tbody>
</table>

### FORENSIC AND VALUATION SERVICES

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amanda Sexton, CPA, ABV, CFE</td>
<td>North Shore Wealth Management Advisors</td>
<td>(631) 780-5556</td>
<td><a href="mailto:maccpa@optonline.net">maccpa@optonline.net</a></td>
</tr>
<tr>
<td>Danielle Napolitano, CPA</td>
<td>Goldberg &amp; Goldberg, PC.</td>
<td>(516) 222-0422</td>
<td><a href="mailto:info.goldbergrisa@gmail.com">info.goldbergrisa@gmail.com</a></td>
</tr>
</tbody>
</table>

### GENERAL TAXATION

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenneth Laks, CPA</td>
<td>Bethpage Federal Credit Union</td>
<td>(516) 366-6887</td>
<td><a href="mailto:dnapolitano@bethpagefcu.com">dnapolitano@bethpagefcu.com</a></td>
</tr>
<tr>
<td>Elizabeth A. Vuozzo, CPA</td>
<td>Albrecht, Viggiano, Zureck &amp; Co., PC</td>
<td>(631) 434-9500</td>
<td><a href="mailto:asexton@avz.com">asexton@avz.com</a></td>
</tr>
</tbody>
</table>

### GOLF OUTING

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>John C. DeFalco, CPA</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jdefalco@sheehancpa.com">jdefalco@sheehancpa.com</a></td>
</tr>
<tr>
<td>Robert T. Quarté, CPA</td>
<td>Albrecht, Viggiano, Zureck &amp; Co., PC</td>
<td>(631) 434-9500</td>
<td><a href="mailto:rquarte@avz.com">rquarte@avz.com</a></td>
</tr>
</tbody>
</table>

### MEMBERS IN INDUSTRY

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Janet T. Verneuille, CPA</td>
<td>Empire National Bank</td>
<td>(631) 881-5380</td>
<td><a href="mailto:jverneuille@empirenb.com">jverneuille@empirenb.com</a></td>
</tr>
</tbody>
</table>

### MEMBERSHIP

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mark A. Cirelli, CPA, PFS, CFP</td>
<td>North Shore Wealth Management Advisors</td>
<td>(631) 780-5556</td>
<td><a href="mailto:maccpa@optonline.net">maccpa@optonline.net</a></td>
</tr>
</tbody>
</table>

### NOMINATING

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paul Becht, CPA</td>
<td>Baker Tilly Virchow Krause, LLP</td>
<td>(631) 719-3380</td>
<td><a href="mailto:paul.becht@bakertilly.com">paul.becht@bakertilly.com</a></td>
</tr>
</tbody>
</table>

### NOT-FOR-PROFIT & GOVERNMENT ACCOUNTING & AUDITING

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenneth R. Cerni, CPA</td>
<td>Cerini &amp; Associates, LLP</td>
<td>(631) 582-1600</td>
<td><a href="mailto:kenc@ceriniandassociates.com">kenc@ceriniandassociates.com</a></td>
</tr>
<tr>
<td>Joel Schleifer, CPA</td>
<td>Periman, Schleifer, Perrone, CPAs</td>
<td>(631) 543-6660</td>
<td><a href="mailto:theschleif@aol.com">theschleif@aol.com</a></td>
</tr>
</tbody>
</table>

### PAC TRUSTEE REPRESENTING SUFFOLK

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>George Foundotos, CPA</td>
<td>Dowling College</td>
<td>(631) 265-6506</td>
<td><a href="mailto:gftcpa@optimum.net">gftcpa@optimum.net</a></td>
</tr>
</tbody>
</table>

### PUBLIC RELATIONS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mark A. Cirelli, CPA, PFS, CFP</td>
<td>North Shore Wealth Management Advisors</td>
<td>(631) 780-5556</td>
<td><a href="mailto:maccpa@optonline.net">maccpa@optonline.net</a></td>
</tr>
<tr>
<td>Felix Russo, CPA</td>
<td>Charles Barragato &amp; Co., LLP</td>
<td>(631) 724-7900</td>
<td><a href="mailto:frusso@cabcpa.com">frusso@cabcpa.com</a></td>
</tr>
</tbody>
</table>

### SMALL BUSINESS

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deborah Werner, CPA</td>
<td>Deborah Werner, CPA, PC</td>
<td>(631) 321-6760</td>
<td><a href="mailto:dwerner@optonline.net">dwerner@optonline.net</a></td>
</tr>
</tbody>
</table>

### SPONSORSHIP

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas S. Pirro, CPA</td>
<td>Thomas S. Pirro, CPA, PC</td>
<td>(631) 472-7637</td>
<td><a href="mailto:tpirro@avz.com">tpirro@avz.com</a></td>
</tr>
</tbody>
</table>

### STATE SOCIETY DIRECTOR REPRESENTING SUFFOLK

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Shillingsford, CPA</td>
<td>Albrecht, Viggiano, Zureck &amp; Co., PC</td>
<td>(631) 434-9500</td>
<td><a href="mailto:jshillingsford@avz.com">jshillingsford@avz.com</a></td>
</tr>
</tbody>
</table>

### YOUNG CPA

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm/Company</th>
<th>Phone Number</th>
<th>Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Hermus, CPA</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jerhmus@sheehancpa.com">jerhmus@sheehancpa.com</a></td>
</tr>
<tr>
<td>David Oksenhorn, CPA</td>
<td>Marcum LLP</td>
<td>(631) 414-4732</td>
<td><a href="mailto:david.oksenhorn@marcumllp.com">david.oksenhorn@marcumllp.com</a></td>
</tr>
</tbody>
</table>
Fun and Games - Wonderword

All the words below appear in this Mensa WonderWord puzzle (horizontally, vertically, diagonally, and backwards). When you find a word, circle its individual letters. After you’ve found all of the words, the leftover letters spell the WonderWord.

WONDERWORD CLUE: Reading as a Pastime

M Y S T E R Y  J M B E P I C E
M U B L A E Y S O R E S A G A
H S A B S F E A E U E A A G S
C E F I O I T P D Q R M C S E
U I U O R H A E U N I N E H L
O R T O L P H E R O U R A D T
C E T S S K L G F N U S N L I
A S N W A S N A N T O E M O T
G Y E J R T N O N I K O O B C
E N R O O T U E V E N I N G I
M S M O A Y V R E E Y R M A S
E U U S T D Z W D T L P O P S
H L Y O A S O F A A I N O M A
T E A C H A I R E S Y E R C L
N O I T C I F H R A M A R D C

ADVENTURES  ENJOY  JOURNAL  SEQUEL
AFTERNOON  EPIC  MORNING  SERIES
AIRPLANE  EVENING  MYSTERY  SOFA
ALBUM  FANTASY  NEWSPAPER  STORIES
BEACH  FICTION  NOVEL  SUNDAY
BOOK  FOLK  PAGE  TALE
CHAIR  HERO  PLOT  TEENS
CLASSIC  HISTORY  POEM  THEME
COPY  HOBBY  READ  TITLES
COUCH  HOUSE  ROOM  TOME
CRUISE  HUMOR  SAGA  WEEKEND
Drama  IMAGE  SATURDAY

Source: American Mensa Games
Get Involved and Help Make a Difference

COMMITTEE SERVICE APPLICATION

Thank you in advance for getting involved and ensuring the success of this chapter. Please rank the top 3 committees in which you have an interest:

___ Accounting & Auditing  ___ Forensic and Valuation Services
___ Community Affairs  ___ General Taxation
___ Construction Contractors  ___ Golf Outing
___ Cooperation with Attorneys  ___ Management of Accounting Practice
___ Cooperation with Bankers and Other Credit Grantors  ___ Members in Industry
___ Cooperation with Educational Institutions  ___ Membership Recruitment
___ CPE/Professional Development  ___ Not-for-Profit & Government
___ Emerging Technologies  ___ Public Relations
___ Employee Benefits  ___ Real Estate & Construction
___ Estate/Financial Planning  ___ Small Business
___ Social  ___ Young CPAs

Name: _______________________________________________________________________

Firm: _______________________________________________________________________

Address: ___________________________________________________________________

City, State, Zip: _______________________________________________________________________

Telephone: _______________________________________________________________________

E-mail: _______________________________________________________________________

Please forward your response to: Lawrence Lucarelli, CPA • llucarelli@avz.com
Albrecht, Viggiano, Zureck & Co. • 25 Suffolk Court • Hauppauge, NY 11788

LOOK FOR THE NEXT ISSUE OF THE SUFFOLK CHAPTER NEWSLETTER IN JULY!