Fall has historically been a busy time for the chapter and this year was no exception. In October, the Cooperation with Attorneys Committee held a breakfast event titled the “Ethical Issues of Electronic Discovery.” Attendees walked away with an understanding of the challenges that we face in the discovery area in the face of recent technological advances.

We held our annual managing partners meeting and ethics update on October 16 (details on page 7). Managing partners had an opportunity to meet with NYSSCPA state and chapter officers to discuss how the State Society can better serve its membership. The ethics update followed immediately afterwards.

The Members in Industry Committee held a meeting to discuss the Affordable Care Act—its impact on business and the economy is a concern to all of us. The event helped us understand how our clients may be affected by the Act. Read our technical article about the Act and the event, on pages 4-5.

The Cooperation with Educational Institutions Committee’s Student Night is among the many highlights of our fall events. This year’s Student Night was held on October 24 at Dave & Busters in Islandia. The event was an opportunity for students to interact with professionals, and allowed our members to share their experiences with college students. Read more on page 6.

On October 30, our new Forensic and Valuation Services Committee held its inaugural event (see page 9), which featured an interesting and informative seminar about uncovering fraud. We are looking forward to future events from this committee.
President's Message
(continued from page 2)

For some, the start of November brings to mind the upcoming holiday season. But for most of us, it’s also a reminder that busy season is only a few weeks away. To help you prepare, the Suffolk Chapter has a full slate of events for the next two months.

On November 2, the Suffolk and Nassau Chapters brought you the Annual All-Day Auditing Update, which covered a full range of topics.

On December 14, the Taxation Committee will be holding its Annual All-Day Tax Seminar. The day will feature many distinguished speakers and should not be missed. More details on page 18.

Finally, the beginning of November marks the start of the YCPA’s annual Toys for Tots Drive to benefit the U.S. Marine Corps’ Toys for Tots Program. This is the 19th year that the chapter has been participating in the drive. With more than 120 drop-off boxes to distribute to local firms, bank branches and businesses, we will need your help (see page 17).

Please contact Cynthia D. Barry at cbarry@sheehancpa.com to inquire how you can help. Under Cynthia’s leadership, this pick-up has become one of the largest in the state.

Have a great Thanksgiving and beginning of the holiday season.

~ Larry Lucarelli
Special Offers from the Suffolk Chapter

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
- informational seminars
- charitable events

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

2013-14 SUBSCRIPTION PLAN

Become a subscriber and save as much as $300 on meetings! The tremendously discounted price of $99 covers the following chapter meetings:

- September 2013 Banker/CPA Event
- October 2013 Student Night
- October 2013 Town Hall Meeting/Ethics panel
- November 2013 To Be Determined
- March 2014 Banker/CPA Event
- May 2014 To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
Brian Michels, (631) 665-7040, bmicels@sheehancpa.com

Firm: ____________________________________________
Address: __________________________________________
City, State, Zip: ____________________________________
Telephone: ________________________________________
E-mail: ___________________________________________
# of Subscriptions: ____________
(Can be used by any member of the firm)

November 2013
The Impact of Healthcare Reform on Long Island

By Will Hussey | Cook Maran & Associates

On October 24, NYSSCPA and Empire National Bank hosted a presentation on Healthcare Reform and the impact on business on Long Island. Scott Bradley and Will Hussey from Cook Maran & Associates (Melville, NY) briefed the guests on the requirements and timeline for compliance with the Patient Protection and Affordable Care Act (PPACA).

As many have heard, the NY State of Health Exchange opened for business on October 1. The exchange, or marketplace as they prefer to be called, will be focused on enrolling individuals and families into their personally owned policies that may be subsidized if the member’s W2 is below 400% of the Federal Poverty Level. The NYS marketplace will also offer a menu of plans to small businesses that have less than 50 employees. These small businesses will also be eligible for a tax credit if they contribute a certain amount to the monthly premium, have less than 25 employees and have average employee earnings of less than $50,000 per year.

Due to an earlier announcement by the White House, the “pay or play” employer penalties have been delayed until 2015. This decree did not delay the “individual mandate” that all U.S. citizens must have a qualified health plan in place as of January 2014. As the law stands now, any taxpayer that does not demonstrate that they have proper coverage will be subject to a “fine” of $95 per adult or 1% of income, whichever is greater.

The “employer mandate” and penalty phase is still on track for 2015. This portion of the law states that all “large employers” (over 50 employees) are required to offer (1) affordable & (2) minimum essential coverage to at least 95% of all full time employees. Affordable means that the required contribution from the individual employee to participate cannot exceed 9.5% of their W2 income. Minimum Value means that the health insurance plan passes an actuarial test to certify that it covers a minimum of 60% of projected claims costs for that individual. The fines for a large employer not offering any coverage will be $2,000 per employee annually. For an employer that offers coverage but has an employee choose to purchase a subsidized plan through the exchange, they could be subject to a $3,000 annual penalty for that particular employee.

In addition to the prospect of added costs, the challenge for many employers will be implementing tracking procedures, also known as (continued)
“measurement periods”, to determine which employees actually count as full-time eligible employees. The PPACA law mandates that any employee who averages over 30 hours per week over the pre-determined “measurement period” must be offered health insurance coverage. If this coverage is deemed unaffordable because it exceeds 9.5% of W2 income then that employee could trigger a penalty if they seek coverage through the exchange.

The key takeaway from the presentation was to make sure you begin planning for 2015 now. While the transitional relief from Washington has delayed the “pay or play” penalties for employers, there is a tremendous amount of work ahead for large employers to ensure compliance. When advising clients with over 50 employees, make sure they are evaluating their obligations with respect to plan affordability, minimum value coverage, and especially, how many employees will be considered “newly eligible” when a full-time employee is re-defined at the 30-hour threshold.
Student Night

On October 24th, 2013, the Suffolk Chapter held its annual Student Night at Dave and Buster’s in Islandia. Over 40 students from various colleges across Long Island arrived at the event.

The event’s main segment is networking. This year, we asked the professionals to visit as many tables as possible and tell the students about their careers. This gave them exposure to different areas of the profession including audit, tax, and even forensic accounting.

The presentation segment of the night started off with a presentation by John Shillingsford, a partner with Albrecht, Viggiano, Zureck & Company, P.C. who spoke about resume writing, interview skills and the firms recruitment process.

Finally, John Claros from Becker Professional Education discussed the basics on the exam including the registration process and the format of the exam both from an internal and an external perspective.

The students were then treated to a presentation by Amanda Sexton, who was also from Albrecht, Viggiano, Zureck & Company, P.C., who told them about her experiences in the profession.

After the presentations, the students once again had time to mingle and network with the professionals who attended. At the end of the night, a set of flashcards were raffled off to the students from Becker.

We would like to give a special thanks to all of our speakers mentioned above as well as the professors whose help was essential in the event’s success.

High school and college students are the future of our profession and your help is essential in making sure that the accounting profession continues to grow. Please contact Melissa Hicks about becoming involved in next year’s Student Night, as well as visiting local high schools and colleges.
Ethics Seminar

The annual Suffolk Chapter Ethics Seminar was held on October 16 at the Irish Coffee Pub in East Islip. This year’s meeting attracted some old faces, but several new ones as well.

The evening started with cocktails and dinner, followed by a presentation by Past Chapter President John Shillingsford. Following this was a 2-hour ethics session, presented by Debbie Cutler, CPA. The attendees were updated on the rules and regulations that govern our profession. Debbie stressed the importance of following our code of ethics.

The presentation was full of the practical aspects of ethics and this is one of the reasons that CPAs are consistently ranked as the most trusted advisor by business owners. Debbie was a great speaker and kept everyone engaged and entertained.

We would like to thank James Connolly Vice President and Wealth Management Advisor of Merrill Lynch for sponsoring our event.

Managing Partner Meeting

That same evening, prior to dinner and cocktails, Executive Director Joanne S. Barry, President J. Michael Kirkland, and President-Elect Scott Adair joined several managing partners and directors to discuss firm involvement in the state society.

The discussion was lively and many ideas were brought to the table on how to get further involvement from the many accounting firms here in the Suffolk County. John Shillingsford, Partner at AVZ & Co., agreed to head up a committee that will visit Suffolk firms to promote involvement in the Chapter.
Catching Up With...

On October 21, the Estate & Financial Planning Committee conducted a 2-credit CPE program at the Valley National Bank, Huntington Station. The topic was a Review of Bankruptcy Rules and Whether Inherited IRAs and 403(b) Plans are Protected Against Creditors.

The instructors were Andrew M. Thaler, Esq. and Seymour Goldberg, CPA, MBA, JD. Each instructor received high marks.

One of the interesting aspects of the program involved whether or not an inherited IRA is protected in a bankruptcy proceeding in New York State.

As of October 21, 2013 a case was pending on this issue in a bankruptcy court in New York State. Subsequent to the program, the case was resolved on a settlement percentage of approximately 50% of the value of the inherited IRA. The settlement was made because of the fact that it is not clear as to whether or not an inherited IRA is protected because of the conflict between the U.S. Court of Appeals for the 7th Circuit and the U.S. Court of Appeals for the 5th Circuit. The amount involved in the inherited IRA exceeded $150,000.

The NYSSCPA Suffolk Chapter Accounting and Auditing Committee provided a free 2-hour CPE event on October 23. Michael Joy, from Raich Ende Malter & Co. LLP, discussed the new Financial Reporting Framework for Small and Medium Sized Entities and the recent Private Company Council proposals.

There were 12 attendees including some from private industry. The committee would like to thank John Pollock from Suffolk County National Bank for hosting the event in the Melville office and adding a bankers perspective to the discussion.

If you are interested in attending any of our future events or committee meetings, please contact Michael Joy at mjoy@rem-co.com.
Catching Up With...

The Forensic and Valuation Services Committee kicked off its first technical event on Wednesday, October 30, at the Upsky Long Island Hotel in Hauppauge. The Freaky Facts about Uncovering Fraud event brought in nearly 30 attendees and provided 2 CPE credits, dinner, drinks and dessert.

Detective and private investigator Jeff Marshall spoke to the group about recent fraud trends involving checks, credit cards, ATM skimming and counterfeit money, including matters that are just now hitting the news! Jeff Marshall brought an interactive presentation with devices for the audience to look at and pass around, and provided tips on how individuals and businesses alike can help safeguard against fraud.

A special thanks to Jim Connolly of Merrill Lynch for sponsoring our event and making this possible!

If you or anyone you know is interested in getting involved in our Committee, please feel free to contact one of the committee co-chairs, Amanda Sexton and Danielle Napolitano.
Mark Your Calendar...

NOVEMBER 14, 2013
Technical Event with the Young CPAs of the Suffolk and Nassau Chapters. Details on page 11.

NOVEMBER 26, 2013
An Evening of NeTURKEYing. Details on page 12.

DECEMBER 4, 2013

DECEMBER 12, 2013

DECEMBER 14, 2013
Annual Tax Conference. Details on page 16.

JANUARY 7, 2014

JANUARY 9, 2014
Save the Date: Forensic and Valuation Services Committee Social Event. Details on page 18.

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
The Young CPAs Committees of the Suffolk and Nassau Chapters invite you to

**Power Up Your Presentation and Public Speaking Skills!**

Thursday, November 14, 2013
6:00 – 8:30 p.m.
Marks, Paneth & Shron LLP
88 Froehlich Farm Blvd, Woodbury

Members $20 | Non-members $25 | Students $10
Dinner included.

How do your voice and gestures affect how well you network? Find out at this informative and interactive session, led by presentation expert **Marla Seiden** of Seiden Communications. **How** you present yourself is as important as the message itself.

**RSVP to Danielle Napolitano**
(516) 296-5082, danielle.napolitano@citi.com

2 CPE credits!

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Name: __________________________________________
Firm: __________________________________________
Address: _______________________________________
City, State, Zip: _________________________________
Telephone: _____________________________________
E-mail: ________________________________________

Make checks payable to **NYSSCPA Suffolk Chapter** and mail to:

Danielle Napolitano
Citibank Commercial
One RXR Plaza - Lobby Level
Uniondale, NY 11556

November 2013
Talking Turkey...

The NYSSCPA Suffolk and Nassau Chapters, along with the Attorney/Accountant Networking Group and the Nassau & Suffolk Bar Associations invite you to

YAM it up with colleagues and associates, STUFFING your pockets with business cards of new contacts you are sure to meet.

Make the PILGRIMAGE to the Carlyle at the Palace
1600 Round Swamp Road, Plainview

Tuesday November 26, 2013 from 6:00 to 9:00 p.m.

Please Bring Canned Good Donations for Island Harvest

$60 per person, $70 at the door

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: _________________________________
Telephone: _____________________________________
E-mail: _________________________________________
I am an Attorney _____ Accountant _____

Please make checks payable to NYSSCPA Nassau Chapter and mail to:
Kathleen Becker
Marcum LLP
10 Melville Park Road
Melville, NY 11747
P: (631) 414-4404 F: (631) 414-4001
Kathleen.Becker@marcumllp.com
Retirement Planning...

The Suffolk Chapter Small Business Committee invites you

Current Options for Retirement Planning

Wednesday, December 4, 2013
8:30 – 10:30 a.m.

Free! Light breakfast included.
Location TBA

Speaker:
Christian P Buzzanca, CLU, ChFC
Economic Planning Group

2 CPE credits

RSVP:
Deborah Werner – (631) 321-6760
dwernercpa@yahoo.com
The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents

Elder Law and IRA Planning Updates

Thursday, December 12, 2013
8:00 – 10:00 a.m.
(7:30 a.m. Registration & Continental Breakfast)

at Courtyard by Marriott
5000 Express Drive South, Ronkonkoma, NY

Free! (Enrollment limited to the first 25 registrants.)

Speakers:
David R. Okrent, CPA, JD | Law Offices of David R. Okrent
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 taxation
Learning Objective: To acquire knowledge on elder law issues and IRA issues

2 CPE Credits (Course code: 29086414)
Specialized Knowledge + Taxation

Name: ________________________________
Firm: ________________________________
Address: ________________________________
City, State, Zip: ________________________________
Telephone: ________________________________
E-mail: ________________________________

Please send registration form to:
Seymour Goldberg
Goldberg & Goldberg, P.C.
20 Crossways Park North, Suite 412
Woodbury, New York 11797
516-222-0422
info.goldberggira@gmail.com
Almost Time for Ho...Ho...Ho...

The Young CPAs Committee proudly announces the 19th annual Toys For Tots Toy Drive to benefit the U.S. Marine Corps’ Toys for Tots Program.

The holidays are just around the corner! Please help us share the magic of the holiday season with the needy children of Long Island by participating in this year’s drive.

Promotional materials and drop-off boxes will be available in the beginning of November.

The ceremonial pick up of the toys by the USMC is scheduled for FRIDAY, DECEMBER 13TH at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, please contact:

Cynthia Finn Barry, CPA
Sheehan & Company CPA PC
165 Orinoco Drive, Brightwaters, NY 11718
Telephone: (631) 665-7040; Fax: (631) 665-7014
Email: cbarry@sheehancpa.com
The NYSSCPA Suffolk Chapter Tax Committee invites you to the

**Annual Tax Conference**

Saturday, December 14, 2013
8:30 a.m. – 4:30 p.m.
(8:00 a.m. registration)

at the Islandia Marriott
3635 Express Drive North, Islandia, NY

Members: $150 | Non-Members: $250
At door: Add $25

**Conference Topics & Speakers:**

- **Federal Tax Update** | Robert Katz, JD, LLM, Senior Partner, Katz, Bernstein & Katz, LLP
- **New York State Tax Update** | Timothy P. Noonan, Esq., Partner, Hodgson Russ LLP
- **Baby Boomer’s Guide to Social Security** | Daniel G. Mazzola, CPA, CFP, CFA, Registered Investment Advisor, American Portfolios
- **FBAR and FATCA** | Eric L. Morgenthal, CPA, Esq., Law Office of Eric L. Morgenthal, PLLC
- **Executive and Deferred Compensation** | Louis Vlahos, Esq., Lead Tax Attorney, Farrell Fritz, PC.
- **Affordable Care Act Update** | Kenneth Laks, CPA, MST, Principal, Albrecht, Viggiano, Zureck & Company, PC.

Participants will receive a FREE ADP-sponsored 2014 U.S. Master Tax Guide.
Orders will be taken at the conference, and guides will be delivered by ADP.

8 CPE credits *(Course code: 28608425)*

Please register:

- **Online:** [www.nysscpa.org](http://www.nysscpa.org)
- **Phone:** (800) 537-3635
- **Fax:** (666) 495-1354
- **Mail:**
  - Foundation for Accounting Education
  - P.O. Box 10490
  - Uniondale, NY 11555-0490

**Name:** __________________________________________
**Firm:** ___________________________________________
**Address:** ________________________________________
**City, State, Zip:** ___________________________________
**Telephone:** _______________________________________
**E-mail:** _________________________________________
**NYSSCPA Member? Y/N Member #_______________
Estate Planning in 2014...

The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents

Estate Planning for the Medium-Sized Client
(under $5 million)

Tuesday, January 7, 2014*
8:00 – 10:00 a.m.
(7:30 a.m. Registration & Continental Breakfast)

*SNOW DATE: January 14, 2014

at Citibank, N.A.
730 Veterans Memorial Hwy., Hauppauge, NY

Free! (Enrollment limited to the first 20 registrants.)

Speakers:
David R. Okrent, CPA, JD | Law Offices of David R. Okrent
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: Taxation
Learning Objective: To acquire knowledge on estate planning for the medium-sized client

2 CPE Credits (Course code: 29086415)
Taxation

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: ________________________________
Telephone: _____________________________________
E-mail: _______________________________________

Please send registration form to:
Seymour Goldberg
Goldberg & Goldberg, P.C.
20 Crossways Park North, Suite 412
Woodbury, New York 11797
516-222-0422
info.goldbergira@gmail.com
New Year, New Events...

Save the Date

Forensic and Valuation Services Committee’s First Social Event of 2014!

Thursday, January 9, 2014
6:00 to 9:00 p.m.

at the offices of
Albrecht, Viggiano, Zureck & Company
in Hauppauge

Please stay tuned for more details to come!

For information: Amanda Sexton
asexton@avz.com | (631) 434-9500
## EXECUTIVE BOARD

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<th>Name</th>
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<tr>
<td>Colleen Cappelli</td>
<td>Advantage Group</td>
<td>(631) 424-6100</td>
<td><a href="mailto:ccappelli@advantagegroupny.com">ccappelli@advantagegroupny.com</a></td>
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<tr>
<td>John Hermus</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jhermus@sheehancpa.com">jhermus@sheehancpa.com</a></td>
</tr>
<tr>
<td>Melissa Hicks</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>
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<tr>
<td>Thomas S. Pirro</td>
<td>Thomas Pirro, CPA</td>
<td>(631) 868-3212</td>
<td><a href="mailto:tpirro@optonline.net">tpirro@optonline.net</a></td>
</tr>
<tr>
<td>Pasquale Rafanelli</td>
<td>Getty Marcus, CPA, PC</td>
<td>(516) 364-3390</td>
<td><a href="mailto:prafanelli@gettymarcus.com">prafanelli@gettymarcus.com</a></td>
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<tr>
<td>Joel Schleifer</td>
<td>Periman, Schleifer, Perrone, CPAs</td>
<td>(516) 543-6660</td>
<td><a href="mailto:theschleif@aol.com">theschleif@aol.com</a></td>
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## ACCOUNTING & AUDITING

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<tr>
<td>Paul Becht</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>
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<tr>
<td>Michael T. Joy</td>
<td>Raich Ende Malter &amp; Co., LLP</td>
<td>(516) 228-9000</td>
<td><a href="mailto:mjoy@rem-co.com">mjoy@rem-co.com</a></td>
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## COOPERATION WITH ATTORNEYS

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<td>Pasquale Rafanelli</td>
<td>Advantage Group</td>
<td>(631) 424-6100</td>
<td><a href="mailto:ccappelli@advantagegroupny.com">ccappelli@advantagegroupny.com</a></td>
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## VICE PRESIDENT

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<tr>
<td>Brian Michels</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(516) 665-7040</td>
<td><a href="mailto:bmichels@sheehancpa.com">bmichels@sheehancpa.com</a></td>
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## TREASURER

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<tr>
<td>Lawrence Lucarelli</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 434-9500</td>
<td><a href="mailto:llucarelli@avz.com">llucarelli@avz.com</a></td>
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## SECRETARY

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<tr>
<td>Amanda Sexton</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 434-9500</td>
<td><a href="mailto:asexton@avz.com">asexton@avz.com</a></td>
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<td>Kenneth R. Cenni</td>
<td>Gerini &amp; Associates, LLP</td>
<td>(516) 582-1600</td>
<td><a href="mailto:kenc@geriniandassociates.com">kenc@geriniandassociates.com</a></td>
</tr>
<tr>
<td>Joel Schleifer</td>
<td>Periman, Schleifer, Perrone, CPAs</td>
<td>(516) 543-6660</td>
<td><a href="mailto:theschleif@aol.com">theschleif@aol.com</a></td>
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## STATE SOCIETY DIRECTOR REPRESENTING SUFFOLK

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<td>John Shillingsford</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 434-9500</td>
<td><a href="mailto:jshillingsford@avz.com">jshillingsford@avz.com</a></td>
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## YOUNG CPA

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<tr>
<td>John Hermus</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jhermus@sheehancpa.com">jhermus@sheehancpa.com</a></td>
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<tr>
<td>David Oksenhorn</td>
<td>Marcum LLP</td>
<td>(631) 414-4732</td>
<td><a href="mailto:doksenhorn@marcumllp.com">doksenhorn@marcumllp.com</a></td>
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## MEMBERSHIP

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<tr>
<td>Janet T. Verneuille</td>
<td>Empire National Bank</td>
<td>(631) 881-5380</td>
<td><a href="mailto:jverneuille@empirenb.com">jverneuille@empirenb.com</a></td>
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<tr>
<td>Mark A. Cirelli</td>
<td>North Shore Wealth Management Advisors</td>
<td>(516) 780-5556</td>
<td><a href="mailto:maccca@optonline.net">maccca@optonline.net</a></td>
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## Nominating

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<th>Name</th>
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<tbody>
<tr>
<td>Paul Becht</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>
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</tbody>
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## Golf Outing

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<tr>
<td>John C. DeFalco</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jdefalco@avz.com">jdefalco@avz.com</a></td>
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## Management of an Accounting Practice

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<tr>
<td>Lawrence C. Lucarelli</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 434-9500</td>
<td><a href="mailto:llucarelli@avz.com">llucarelli@avz.com</a></td>
</tr>
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## Members in Industry

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<th>Name</th>
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</thead>
<tbody>
<tr>
<td>Janet T. Verneuille</td>
<td>Empire National Bank</td>
<td>(631) 881-5380</td>
<td><a href="mailto:jverneuille@empirenb.com">jverneuille@empirenb.com</a></td>
</tr>
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## Sponsorship

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<tbody>
<tr>
<td>Deborah Werner</td>
<td>Gettry Marcus, CPA, PC</td>
<td>(516) 350-1700</td>
<td><a href="mailto:dwerner@gettrymarcus.com">dwerner@gettrymarcus.com</a></td>
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## Patrons Representing Suffolk

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<th>Name</th>
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</thead>
<tbody>
<tr>
<td>George Foundatos</td>
<td>Dowling College</td>
<td>(631) 265-6506</td>
<td><a href="mailto:gftcpa@optimum.net">gftcpa@optimum.net</a></td>
</tr>
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## Public Relations

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<th>Name</th>
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<tr>
<td>Mark A. Cirelli</td>
<td>North Shore Wealth Management Advisors</td>
<td>(631) 780-5556</td>
<td><a href="mailto:maccca@optonline.net">maccca@optonline.net</a></td>
</tr>
<tr>
<td>Felix Russo</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>
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## Small Business

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<tr>
<td>Thomas S. Pirro</td>
<td>Thomas Pirro, CPA</td>
<td>(631) 665-7040</td>
<td><a href="mailto:tpirro@optonline.net">tpirro@optonline.net</a></td>
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## State Society Director Representing Suffolk

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<tr>
<td>John Shillingsford</td>
<td>Albrecht, Viggiano, Zureck &amp; Co.</td>
<td>(631) 434-9500</td>
<td><a href="mailto:jshillingsford@avz.com">jshillingsford@avz.com</a></td>
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## Young CPA

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<th>Name</th>
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<tbody>
<tr>
<td>John Hermus</td>
<td>Sheehan &amp; Company CPAs, PC</td>
<td>(631) 665-7040</td>
<td><a href="mailto:jhermus@sheehancpa.com">jhermus@sheehancpa.com</a></td>
</tr>
<tr>
<td>David Oksenhorn</td>
<td>Marcum LLP</td>
<td>(631) 414-4732</td>
<td><a href="mailto:doksenhorn@marcumllp.com">doksenhorn@marcumllp.com</a></td>
</tr>
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Fun and Games - Crossword Puzzle

ACROSS
1) Tower site
6) "That last piece of cake is mine!"
10) Hemingway nickname
14) Once time
15) Shield border, in heraldry
16) Skunk’s defense
17) Roulette choices
18) Roulette, for one
19) Baltic native
20) Some boxing wins
23) Not bare
24) Large expanse
25) Cause a stir
31) Bath accessory
33) TV talk pioneer
34) March composer
35) Destructive Greek god
37) Like May through August, literally
40) Bar order
41) Use Comet on
43) Rejection from the top
45) RMN was his vice president
46) Sitcom security device that often defeated its own purpose
50) Bread, at times
51) Salad cheese
52) Where to find the starts of 20-, 25- and 46-Across
59) Winter coat
60) Michigan city or college
61) Janeiro
62) Part of a plot
63) Pleased
64) Navel phenomenon
65) Tools for Wolfgang Puck
66) Italian noble family
67) Fancy moldings

DOWN
1) Burger King supply
2) For each one
3) Recipe instruction
4) Supplement nutritionally
5) Race ender
6) Outcome of successful negotiations
7) Camaro - Z
8) A bit down
9) Dojo instructor
10) Game divided into chukkers
11) Arabian Peninsula seaport
12) Tools for Wolfgang Puck
13) Gallery showing
21) Senegal’s capital
22) Swimmers Crocker and Thorpe
25) Rudder’s locale
26) Coin-tossing attraction
27) Gooey lump
28) Upholsterer’s choice
29) Previously owned
30) Cut the skin from
31) Like “padre,” e.g.: Abbr.
32) BP subsidiary
36) Drag to court
38) Like some millionaires
39) Expensive
42) Pear variety
44) Lake on the New York border
47) Silo filler
48) Hogwarts castings
49) Thoughtful
52) Cuzco native
53) Muffin grain
54) Flock females
55) Latin I verb
56) Single
57) "Garfield" canine
58) "Cheers" actor Roger
59) Maple yield

Source: LA Times

Flip over for the ANSWERS...
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 DECEMBER!