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LIFETIME ACHIEVEMENT

JOHN M. CZYGIER, JR.

Senior Counsel

Lewis Johs Avallone Aviles, LLP

After serving more than 17 years as the Judge of the Surrogate's Court of Suffolk County, Hon. John M. Czygier, Jr. returned to the practice of law as senior counsel with the law firm of Lewis Johs Avallone Aviles, LLP. He began his career with the Suffolk County District Attorney's office, and has practiced law for close to 25 years in the metropolitan area, handling a broad spectrum of matters, with a concentration in Estate Administration and Litigation. He was awarded an "AV" rating by Martindale Hubbell, the highest rating for practicing attorneys, and in 2000, he was elected to the prestigious American College of Trust and Estate Counsel. He has served as counsel to the Public Administrator of Suffolk County, as well as a Mental Hygiene Law Article 81 Court Examiner for New York and Suffolk Counties.

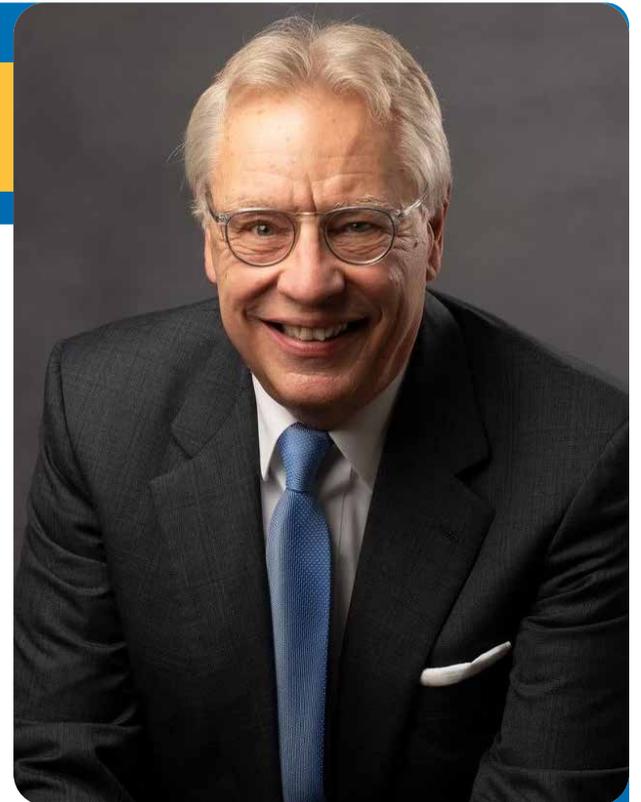
Czygier was appointed Judge of the Surrogate's Court by Governor Pataki in May of 2001; in November of that year, he was elected to a

10-year term, and re-elected in 2011. During his tenure as Surrogate, Czygier authored a number of important decisions in the area of Trusts and Estates, including opinions on the rights of distributees in an era of increased use of forensics in litigated matters.

In addition to his involvement in numerous professional associations, Czygier has played an active role on various committees to improve the law and the operation of the judicial system. Since 1999, he has been a member of the Surrogate's Court Advisory Committee to the Office of Court Administration and has been a member of the EPTL-SCPA Legislative Advisory Committee; the mission of both committees is to review existing statutes and to draft new legislation. He has served as the chair of the administrative board for the Offices of Public Administrators; as secretary/treasurer, vice president and president of the Surrogate's Association of the State of New

York, and as chair of the Hofstra Law School Distinguished Alumni on the Bench.

Czygier has been a contributing author to Warren Heaton on Surrogate's Courts, and Weinstein Korn & Miller New York Civil Practice (Matthew Bender). He has written for the New York Law Journal and the New York State Bar Association Trusts and Estates Newsletter, has trained newly elected Surrogate Judges at the New York Judicial Institute and is a sought-after speaker in the field of Trusts and Estates at forums across the country for bar associations, financial institutions and law schools.



Congratulations, Michael White

for being selected as one of the 2021 Long Island Business News Leadership in Law Award Honorees.

Your hard work as in-house counsel and leadership on corporate and environmental law makes all of us at Winters Bros. proud.

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PARTNER

JASON T. KATZ

Principal

Lewis Johs Avallone Aviles, LLP

With over 25 years of experience, Jason Katz focuses his practice on complex civil litigation. Katz defends a multitude of clients in state and federal courts. Although he handles all aspects of civil defense, Katz specializes in complex and high-exposure litigation, including labor law and construction cases, sexual molestation, dram shop, products, vehicular, transportation and trucking, premises, commercial liability and claims of subrogation and insurance fraud. He has represented clients in all phases of litigation, from the pre-suit phase to trial, in all of the courts in New York City, Long Island, Westchester, Rockland and Upstate New York. He has also drafted and orally argued appeals in the New York State Appellate Courts. Additionally, Katz serves as the head of the firm's Appellate Team and as a member of the firm's Catastrophic Loss Response Team.

He has been actively involved in defending clients in high-profile actions involving numerous defendants, including actions arising out of the World Trade Center attack and

New York City crane collapses. He served as preferred counsel to a utility subcontractor and a company specializing in the manufacture and distribution of industrial equipment.

Katz has lectured to clients and insurance carriers on a variety of topics, including automobile, premises and contractual and construction liability. He has been published on matters relating to school bus safety and the discoverability of social media information. He also serves on a number of the firm's legal committees and is both a team leader and mentor to young attorneys.

Katz was admitted to practice law in the State of New York in 1992, the State of New Jersey in 1991, and the United States District Court for the Southern and Eastern Districts of New York and the United States Court of Appeals for the Second Circuit. He received his Juris Doctor from Albany Law School of Union University in 1991, where he was a recipient of the Order of Barristers Award. He graduated magna cum laude from the State University of New York at Albany in 1988.

Katz actively raises funds for the American Cancer Society, its Relay for Life events and other Long Island-based charitable organizations. He is a member of a number of community and legal organizations

and was the recipient of the 2005 Leadership Award from the National Multiple Sclerosis Society. A member of the New York State and Nassau County Bar Associations, New York State Academy of Trial Lawyers, as well as the Defense Research Institute, he has been named to Super Lawyers from 2015 through 2021.

An avid runner, bicyclist and golfer, Katz lives in Plainview with his wife and sons.



PARTNER

JENNIFER L. KOO, ESQ.

Partner

Sales Tax Defense LLC

Jennifer L. Koo is an attorney and partner with Sales Tax Defense LLC. The firm is recognized across Long Island, New York City and beyond as one of the top sales and use tax firms in the industry. Sales Tax Defense specializes in sales, use and transaction tax advice. Services at the firm include sales and use tax consulting, audit defense, settlement negotiation and preparing sales and use tax returns in multiple states.

Koo represents companies and individuals before government agencies, at administrative hearings and in court proceedings as needed. She also provides sales tax guidance to taxpayers on a multitude of topics ranging from Nexus rules, taxability of new products or services and sales tax rules in different states.

After graduating in 2006, cum laude, with a Bachelor of Science in Management and International Business from Ithaca College, Koo then went on to earn her Juris Doctor from Hofstra University School of Law in 2009. She started her career at the New York State Attorney General's Office and brings her

experience to her current position at Sales Tax Defense where she has been for over 12 years. Koo's commitment, dedication and outstanding performance led to her promotion to partner in 2019.

She remains dedicated to presenting and speaking for various organizations and firms to educate others about sales and use tax issues and the proper compliance. A member of the New York State Bar Association and the Nassau and Suffolk County Bar Associations, she is extremely active with the Nassau County Bar Association. In 2019, she was appointed as co-chair of the Business Law, Tax and Accounting Committee and has served as a member of the Nassau Academy of Law Advisory Board since 2020. Koo was a previous member of the board of directors, co-chair of the New Lawyers Committee, the Attorney Accountant Committee and vice chair of the Women in Law Committee. She was paramount in helping to produce the Welcome to Domus video as well as the book titled A Toast to Domus: The Legacy of the Nassau County Bar

Association.

Koo has written articles in several publications such as the Nassau Lawyer and The National Conference of CPA Practitioners, Nassau and Suffolk Chapters. She also actively writes for her firm's monthly newsletter. She is admitted to practice law in New York, Connecticut, the Federal Court for the Eastern District of New York, United States Tax Court and the United States Supreme Court.

Koo has given presentations to various companies and organizations, including multiple bar associations, accounting firms and law firms.



ASSOCIATE

MEGAN M. MURPHY, ESQ.

Associate Attorney

Lewis Johs Avallone Aviles, LLP

Megan Murphy is an associate attorney in Lewis Johs Avallone Aviles, LLP's Islandia office. Murphy specializes in the defense of clients involved in motor vehicle, premises liability and other personal injury actions throughout New York State. In addition, Murphy handles various court matters on behalf of a local school district which seeks to provide additional supervision and guidance to its students. Prior to joining the firm, Murphy was an associate attorney at a plaintiff's personal injury firm on Long Island, where she also handled all phases of various criminal defense and matrimonial-related matters.

Murphy regularly volunteers her time for various organizations and local schools, including time she has spent with veterans and active-duty military families for United Service Organizations. Through her work with United Service Organizations, she has coordinated with local businesses to obtain donation items for a New York-based service center and also raised money to support the center and its

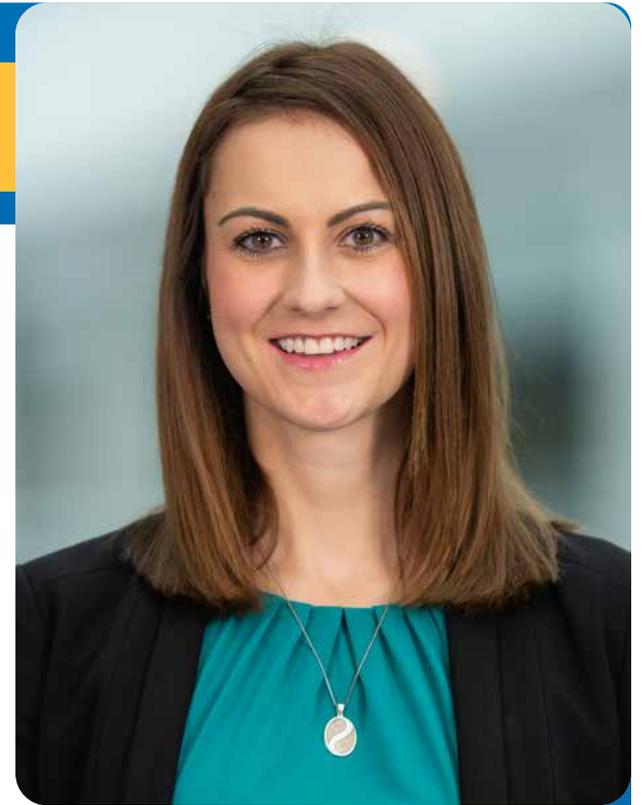
services. Each year, she participates in Cycle for Survival, a marathon-style indoor cycling event which raises money for rare cancer research at Memorial Sloan-Kettering Hospital. She has helped to raise over \$10,000 for the organization and its mission.

Over the past five years, Murphy has coached multiple high school teams competing in moot court oral advocacy competitions before state and federal court judges. She also regularly meets with and mentors St. John's University students in legal research and oral advocacy skills. Murphy believes that helping young adults on a professional level helps them to find the determination and purpose to become more engaged in their work, and also provides them with the self-esteem they need to make educated decisions about their future.

Murphy is admitted to practice in New York State Courts. She earned a Juris Doctor degree from Touro Law Center, where she was an oralist and brief writer on the Moot Court Honors Board. She earned a bachelor's degree

in Accounting from Hofstra University.

Lewis Johs Avallone Aviles, LLP is a full-service law firm with offices on Long Island, New York City and Upstate New York. Founded in 1993, Lewis Johs has grown from four to over 70 attorneys. From its inception, the firm has steadily gained a reputation as a skilled and dynamic law firm capable of managing the most complex litigation, trial, transactional, real estate, corporate and appellate work. The success and abilities of its trial attorneys positions Lewis Johs to obtain the best possible result for its client, whether that means early resolution or a trial by jury.





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