WHO'SWHO in Commercial & Residential Real Estate Law

earned a juris doctor from Hofstra University School of Law and a bachelor's degree from State University of New York at Binghamton.

Altman is admitted to practice in New York and before the United States District Court Eastern District of New York and the United States Court of Appeals Second Circuit.

He is a member of the New York State Bar Association and the Suffolk County Bar Association. Altman is also member of the board of directors of the Huntington Townwide Fund.

Harris Beach and its subsidiaries provide a full range of legal and professional services for clients across New York state, as well as nationally and internationally. Harris Beach, with offices throughout New York, as well as in Newark, NJ and New Haven, CT, is among the country's top law firms as ranked by The National Law Journal and is among the 2016 BTI Brand Elite law firms based on in-depth interviews of more than 600 corporate counsel at the world's largest and most influential companies. Its clients include Fortune 100 corporations, privately-held companies, emerging businesses, public sector entities, not-for-profit organizations and individuals. Principal industries we represent include education, energy, financial, food and beverage, health care, insurance, manufacturing, medical and life sciences, real estate developers, and state and local governments and authorities.



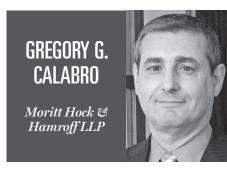
Daniel Bagatta is a partner in Cullen and Dykman LLP's Banking Department, representing commercial and financial lending institutions in secured and unsecured financing throughout the United States. Bagatta provides counsel by drafting and negotiating loan documentation, loan agreements, commitment letters, guarantees and environmental indemnities. He has extensive experience in handling transactions secured by commercial office buildings, retail shopping centers, strip malls, multi-family apartment projects and mixed use properties.

Bagatta typically handles deals ranging from \$20 million to \$500 million. In addition to the transactional lending area, Bagatta provides the firm's banking clients with guidance on compliance with federal and state regulations governing lending, as well as broad expertise in handling all aspects of foreclosure actions and negotiating loan default workout agreements.

Bagatta's experience also includes the representation of purchasers and sellers of real estate and the representation of landlords and tenants in all facets of commercial leasing.

Cullen and Dykman LLP in Garden City has been providing legal services to individual and institutional clients since 1850 and represents a wide range of clients including banks and other financial institutions; energy, telecommunications and water companies; large and small businesses; educational institutions; religious organizations; insurance companies; municipalities and not-for-profits; as well as individuals. The firm's practice areas include banking finance and lending; corporate; energy and utilities; telecommunications; public utility regulation; environmental and land use; tax certiorari and eminent domain; real estate; regulatory and compliance; loan restructuring and foreclosure; bankruptcy and creditors' rights; tort and commercial litigation; labor and employment law; municipal law; construction law; and trusts and estates.

Cullen and Dykman is a National Law Journal 350 law firm and prides itself on diversity goals in hiring. This year, Law360 named the firm one of the Best Law Firms for Female Attorneys.



Gregory G. Calabro is a partner in Moritt Hock & Hamroff LLP's Landlord & Tenant Practice Group.

Calabro has more than 26 years of experience in all facets of complex commercial and residential real estate and landlord and tenant litigation, as well as transactional matters. His practice includes the representation of commercial and residential landlords, co-op and condo boards, tenant associations, and tenants in regard to various real estate related disputes and matters. Calabro regularly litigates cases before the New York Civil Court and the New York State Supreme Court. He also appears on matters before the New York State Division of Housing and Community Renewal.

As the New Year approaches, Calabro is focusing on new developments concerning both commercial and residential property.

"I am following the courts interpretation of the new law regarding harassment by landlords of commercial tenants, as well as the various cases regarding deregulation of residential apartments," Calabro said.

Prior to joining the firm's Manhattan office, Calabro was founder and managing partner of Calabro & Associates, P.C., a boutique real estate law firm in New York City.

Calabro earned a juris doctor from Fordham University School of Law and a bachelor's degree from New York Institute of Technology. He is admitted to practice in New York and before the United States District Courts for the Eastern and Southern Districts of New York.

Calabro is a member of the New York State Bar Association and serves on the

Housing Court Committee of the Bar of the City of New York. He is also a member of the Columbus Citizens Foundation, where he serves on several committees, including the Executive Housing Committee and the High School Scholarship Committee.

Moritt Hock & Hamroff LLP, established in 1980, is a full-service, AV-rated commercial law practice with offices on Long Island and Manhattan. The firm's practice areas include: alternative dispute resolution, commercial foreclosure, commercial lending & finance, construction & surety, copyrights, trademarks & licensing, corporate & securities, creditors' rights & bankruptcy, cybersecurity, employment, equipment & transportation leasing and finance, healthcare, landlord & tenant, litigation, marketing, advertising & promotions, not-for-profit, patents, real estate, tax, and trusts & estates.



Jeffrey Citron is co-managing partner at Davidoff Hutcher & Citron LLP, and is based in the firm's New York City office. Citron is responsible for all aspects of the firm's administrative and management functions.

He has practiced law for more than 25 years and has extensive experience in real estate and general commercial practice. Citron also has extensive experience in assisting private and public companies in securing financing, grants and other benefits for capital projects through the auspices of government agencies and lending institutions. He has served as counsel for the trustees of various Industrial Development Agencies and is a recognized authority in the negotiation of Industrial Revenue Bond financing.

Citron also represents a myriad of privately held businesses as general counsel, offering advice in connection with banking relations, general administration, employment, contract law, real estate leasing and acquisitions, and other business related issues.

As 2017 will bring a new administration to Washington, Citron says he will be watching for changes in tax policy regarding estate tax, capital gains and deductions and how they may impact real estate values.

"Similarly, Federal efforts to retain and expand business throughout the United States will dramatically impact both leasing and ownership opportunities," Citron said. "It will also be interesting to see what programs various localities develop to incentivize companies to either remain at their present locations or relocate."

Citron earned a juris doctor from Brooklyn Law School and a bachelor's degree in business administration from American Universiy. Citron is admitted in the United States District Courts for the Southern and Eastern Districts of New York and was an elected delegate to the State Judicial Conference.

Citron serves on the boards of numerous private, charitable and other not-for-profit corporations, including Young Men's Philanthropic League, United Hebrew Geriatric Center, and Fenway Golf Club where he serves as president.

Davidoff Hutcher & Citron LLP, founded in 1975, has become one of New York's most respected mid-size commercial law and government relations firms. The firm has melded its multi-discipline law practice, with its distinguished government relations practice. The firm handles legal and lobbying matters from the routine to the complex. Each of its practice groups is chaired by a highly-distinguished lawyer in the field.

Davidoff Hutcher & Citron's skilled attorneys handle complicated and sensitive matters for a varied clientele that includes Fortune 500 companies, entrepreneurs, litigants in business disputes, financial institutions, owners of valuable intellectual property, prominent real estate owners and developers, individuals and families confronted with family law issues, leaders in the health industry, hospitality business owners, and wellknown companies and executives in the fashion industry.

With offices located in New York City, Albany, Washington, D.C., and on Long Island, the firm's government relations group can closely monitor legislative and regulatory developments. Its mid-size firm offers all the benefits of big firm practice with the advantages of small firm attention to detail and personalized service.



Kevin M. Clyne is a partner at Herman Katz Cangemi & Clyne, LLP (HKCC) in Melville. The firm has offices in midtown Manhattan and Melville.

Clyne has achieved a distinctive track record successfully prosecuting the valuation of diverse types of commercial properties. He has handled complex property tax matters in most regions of New York, from Long Island, to the northern suburbs of New York City, from the Hudson Valley and Capital Region to the westernmost parts of New York State. He is an experienced trial attorney. Most notably, Clyne tried to successful conclusion — several big box retail cases in upstate New York utilizing a methodology of first impression in New York.

Clyne also oversees the real estate portfolio for a rapidly expanding supply warehouse owner across the country, utilizing his broad network of local property tax experts and consulting with them to ensure