

# CHARITABLE GIVING: HOW TO MAKE IT EVEN MORE BENEFICIAL FOR YOUR CLIENTS

By A.J. Mendelsohn

As the holiday season fast approaches, people are getting into the spirit of giving, not only to friends and relatives, but also to charities. This article will examine how you and your clients can give cash, securities, and tangible personal property to charities and, in return, take advantage of tax savings.

## Types of Charitable Gifts

Most gifts to charities are cash donations; for example, Sue writes a check for \$25 to the American Red Cross. At the same time, in kind donations offer your clients a unique and often a more beneficial opportunity to support charities as well as earn tax deductions. Securities and tangible personal property (e.g. collectibles) make excellent in kind donations.

## Timing of Gifts

Sometimes clients who wish to donate to charitable organizations forget that charities are willing to accept gifts before the month of December. Nevertheless, the holiday season (and the end of the tax year) often triggers people to consider donations. One caveat to end of the year gifts is to make sure the gift is complete before the end of the year if your client is seeking an immediate tax deduction.

By definition, a gift is complete and deductible when the donor unconditionally parts with dominion and control over the property. While this rule sounds simple, its

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application often is not. For example, a pledge is not a completed and deductible gift until the pledge is satisfied. Let's say after watching an inspiring rendition of "Mammy" performed by Jerry Lewis, your client telephoned a pledge of \$1,000 into the MS Telethon on Sept. 15, 2000. If your client gets busy with work and holiday preparations and forgets to pay the pledge until Jan. 3, 2001, the client's gift is not complete until 2001.

Other scenarios in which you may need to apply this rule include donations paid by check or credit card. A gift by check is complete on the date of mailing. If the check is hand-delivered, the gift is complete on the date the check is received by the charity. Donations by credit card are complete in the year in which the credit card company pays the charity, not later when the donor pays the credit card company the bill for the gift. Essentially, the donor is using borrowed funds to make a gift.

In the case of in kind gifts, a donation is complete on the date the charity takes possession of tangible personal property. For example, the date your client gives his stamp collection to the charity is when the gift is complete. For gifts of securities, several situations may occur regarding the date of completion. If a stock certificate is mailed with a stock power to a charity, the gift is complete on the date of mailing. If a duly endorsed certificate is hand-delivered to a

charity, the gift is complete on the date of hand-delivery. If a stock certificate is delivered to the donor's broker, the gift is complete on the date that the broker delivers the stock to the charity or its agent. Finally, if a certificate is delivered to the issuing corporation, the gift is complete when the shares are transferred to the charitable organization on the books of the corporation.

## Valuing In-Kind Donations

Valuing in-kind donations is often a touchy subject. The calculation of value is made by determining the gift's fair market value, which is the price at which such property would change hands between a willing seller and buyer who have reasonable knowledge of the relevant facts and are not under any compulsion to sell or buy the property. This is also known as the "Goodwill Rule," named dually after the goodwill resulting from gifts to charity, as well as the occasion on which this rule becomes most controversial, when people donate items (particularly clothing) to Goodwill stores. For example, your client, a wealthy socialite, shops for clothing only at boutiques in Manhattan. She decides to donate her out-of-style collection of Donna Karan gowns from 1999 to a Goodwill store. The fair market value of the clothing would be the price that typical buyers actually pay for clothing of the same age, condition and style. The amount that buyers would pay in a retail store for the clothes, if new, is not an appropriate valuation. Clients should be cautioned against overvaluation. As discussed below, however, the debate over val-

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## WHAT'S AT ISSUE

My first chair's column appeared in the last issue of *At Issue*, and in that article, I invited you (yes, you!) to contact me through e-mail to get involved with the YLD. Much to my disappointment, I received only two e-mails. Happily, both of those e-mails were from Zone 7 (Erie,



**Jacqueline M. Vigilante** of the young lawyers who sent me an e-mail, Greg Zimmerman, has been appointed by me as the Zone 7 Chairperson. I am happy to have Greg aboard and, again, I invite you to get involved by sending me an e-mail and telling me what your interests are. The YLD has many ongoing programs and projects that are in the planning stages and in need of committee members and even chairpersons. I would be happy to make appointments and get some of you first-timers involved. In an effort to whet your appetite, here's a brief description of what we have going for the remainder of this bar year. Remember, if you're interested in getting involved, one e-mail will probably do the trick!

### Project Kidcare

A public service project sponsored by the PBA YLD, Project Kidcare is designed to offer a fun, non-threatening way to create identification records for young children. The YLD typically holds the event at a mall or store on a Saturday morning and invites parents and caretakers to bring children down to the site for photographing and fingerprinting. The service is offered free of charge to the community; all of the supplies are provided by the YLD. The identification records are invaluable in the event the child is ever reported missing. Volunteers are always needed.

### YLD Handbook

This year we are updating the *Young Lawyers Handbook, A Survival Guide for the Newly Admitted*. We hope to have the

handbook ready for distribution to the 2000 and 2001 new admittees and we need volunteers to help write, edit and distribute the Handbook.

### At Issue

That's right — the award-winning newsletter you are holding in your hands is in need of articles. What better way to get published and become known as a mover and shaker in your area of practice. We are planning issues through the end of the bar year (May 2001) and would love to receive any submission you may have. Please feel free to send them to me or to our on-staff editor Lisa Granite at [llg@pabar.org](mailto:llg@pabar.org).

### Awards, Awards, Awards

Each year at the annual meeting, the YLD presents two very prestigious awards to well-deserving recipients. They are the Michael K. Smith Award, which is presented to a Young Lawyer whose exemplary professional and personal conduct serve as a reminder to all lawyers of their professional responsibilities, and the Liberty Bell Award, which is presented to a non-lawyer for outstanding community service and for promoting the blessing of liberty guaranteed by the Constitution. The Awards Committee is in need of members as well as nominees.

### Elder Law Handbook

Several years back, the YLD published an *Elder Law Handbook* known as the Senior Citizens Handbook. The handbook should be updated and edited for renewed circulation in a "Service to Seniors" project.

### Statewide Mock Trial Competition

The Mock Trial Competition is just getting underway as you receive this newsletter. There are many high school teams who are still in search of lawyer coaches. There will also be a need for jurors, scorekeepers, and judges when the competitions get started in the spring. If you want to get involved, please contact your zone chair, whose name and number you'll find published on page 7 in this edition of *At Issue*.

There are many ways to get involved in the YLD, all you have to do is choose one and send me a note. I'll take it from there. If you have an interest that is not covered here, please let me know. Maybe you'll be the chairperson of the next award-winning PBA/YLD Project!

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## AT ISSUE

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# CHARITABLE GIVING

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uation is often quelled where the IRS requires an appraisal.

## Substantiating Gifts

Believe it or not, the IRS is not willing to take taxpayers at their word that they have made a donation to charity. So what does this mean to your clients? In order to be eligible for a charitable deduction, a donor must compile certain evidence of his gift that varies depending upon the value of the donation. Any gift over \$250 requires written substantiation from the donee organization. The written acknowledgement should include the amount of cash given or a description of the in-kind gift and whether the charity gave any goods or services to the donor in exchange for the contribution. You should remind your clients that it is their obligation to verify the value of the gift, not the charity's. Therefore, you should encourage your client to keep a separate record of the valuation of the gift.

When determining their charitable deduction, your clients should also take into consideration whether they received any goods or services in exchange for their gifts. Any "quid pro quo" gift (a gift for which the donor receives a benefit valued at less than their contribution) in excess of \$75 requires the charity to provide the donor with a written statement estimating the amount of the contribution that is deductible. To illustrate this rule, imagine that Stan receives a brochure soliciting contributions for the support of the Mechanicsburg Area Symphony. The brochure states, "As a grateful token of appreciation for your support, the symphony will send you your choice of one of the several gifts listed below, depending upon the amount of your donation." The remainder of the brochure lists items with the suggested amount of donation necessary to receive each particular item. Stan, seeking to brighten his holidays, donates \$100 and in return receives two tickets to a future symphony performance. Stan is not entitled to a charitable deduction because the value of the tickets (assuming \$50 a ticket) is equivalent to the amount of his contribution. Note the rules for deduction of quid pro quo gifts do not apply to gifts donated to a religious organization relating to a religious service (e.g. pew rent, High Holy Day tickets, donation to have mass said in honor of a family member). This type of quid pro quo gift is deductible at full value.

In-kind gifts over \$500 but under \$5,000 require completion of a portion of IRS Form 8283. The donor must keep a record of the name and address of the charity, the date

and location of donation, a description of the donation, the value of the property at the time of contribution and the method utilized in determining value, and how the property was acquired and its basis.

If your client intends to claim a deduction in excess of \$5,000 per item or collection of similar items, she must complete Form 8283 in its entirety. To complete Form 8283, your client must obtain a qualified appraisal of the property and have the donee charity sign the form to acknowledge receipt of the property. Form 8283 is submitted with the donor's income tax return.

## The Income Tax Deduction

Some would say we saved the best part of this article for last. The deduction available for gifts to public charities varies with the nature of the gift. Gifts of cash follow a simple rule: They are deductible up to 50 percent of the donor's adjusted gross income (excess amounts can be carried-over for five years). The deduction for all other gifts requires more information about the gift. The deduction available for gifts of securities depends upon whether the gifts have been held long-term (more than one year) or short-term. A donation of securities held for a short-term entitles the donor to a deduction for the cost basis of the security up to 50 percent of adjusted gross income, which obviously is not a good deal if the stock has appreciated significantly. However, if securities are held for more than a year, they are deductible up to 30 percent of the donor's adjusted gross income at full fair market value with no tax on the appreciation.

If an attorney is working with a client to develop the most effective gifting strategy, the income tax treatment of the gift should be one of the first questions proposed. The deduction for securities held for the long-term presents an excellent and easy way for your clients to accomplish their charitable giving goals without drastically depleting their finances. Suppose for example your client, Henry, plans a \$10,000 cash donation to his alma mater, Princeton. You remember Henry mentioning to you that he owned shares in Microsoft. As it turns out the Microsoft shares Henry acquired several years ago for \$2,000 are now worth \$10,000. If Henry contributes his Microsoft shares to Princeton, he will receive a \$10,000 charitable deduction and will pay no tax on the \$8,000 appreciation. With the \$10,000 cash Henry intended to contribute, Henry purchases \$10,000 of Microsoft again so that he owns the same stock, but now has a \$10,000 basis instead of a \$2,000 basis. If

the price of the shares increases, for example to \$15,000, he will only have a \$5,000 gain rather than a \$13,000 gain. If the price of the shares decreases, for example to \$9,000, he will have a \$1,000 loss rather than a \$7,000 gain.

The same term of ownership rules limit the amount of deduction for gifts of tangible personal property. In addition, clients should be informed that the amount of the deduction will differ depending on whether the charity's use of the property donated is related to the charity's exempt function. A deduction for the full fair market value of up to 30 percent of the donor's adjusted gross income is available if the property donated is used by the charity for its charitable purposes.

For example, assume that Governor Ridge owns a set of books on the Pennsylvania Constitution that he purchased at an auction 15 years ago for \$2. After speaking to the director of the State Archives, the Governor discovered that the books were worth \$5,000. Governor Ridge then donated the books to his alma mater, The Dickinson School of Law, for use in its library. Governor Ridge would be entitled to a \$5,000 deduction for the books because they had been owned by him for over one year and were used by the law school for educational purposes.

If contrary to this example, donated property is not used for the charitable organization's exempt purpose, the donor may claim a deduction for only the cost basis of the property up to 50 percent of her adjusted gross income. Suppose that after watching a recent episode of the "Antique Roadshow" while on the road with his team, Bill Cowher realized that the old 1940s football uniform in his attic in Pittsburgh that he bought 10 years ago at a yard sale for \$10 is now worth \$1,000. Cowher decides to donate the uniform to his church. Cowher can claim only a \$10 deduction for the football uniform because it cannot be used for religious purposes by the church (opposing opinions of Steelers fans as to the religious significance of football memorabilia is duly noted).

## Conclusion

Donations of any sort, but especially in-kind donations, can provide substantial tax savings to your clients and, at the same time, provide significant benefits to charitable organizations. This is truly a case where everyone wins!

# YOUNG LAWYERS GAIN EXPERIENCE THROUGH BLI

By Jennifer Walsh Clark

This spring, six more Pennsylvania young lawyers were chosen to participate in the Bar Leadership Institute. Created by the PBA in 1997, the "BLI" program introduces Pennsylvania attorneys (typically young lawyers) to the innermost workings of the Pennsylvania Bar Association. The program is designed to involve the members of each class in PBA activities, provide leadership opportunities, and familiarize young lawyers with the benefits made available by the PBA. The ultimate goal of the program is to integrate each year's class members into the PBA, creating a more responsive and effective organization.

Interested lawyers are required to complete an application and submit references. The BLI then selects the class members based upon leadership ability,

*Jennifer Walsh Clark is the YLD Zone 5 chair.*

diversity of practice, geography, and experience, and a demonstrated willingness to make a commitment to the Institute and the PBA. The BLI members are expected to attend approximately 10 to 12 events throughout the year, including the Annual Meeting, the Board of Governors Meeting, Committee/Section Day, and the Conference of County Bar Leaders/New Admittee Conference, among others. For each class member, the costs of conference fees, travel costs, accommodations and meals are covered by the PBA and the YLD, who co-sponsor the program.

The six members selected for the class of 2000 are Mohammad Ghiasuddin, Harrisburg; Justin Goldstein, Pittsburgh; Derek Green, Philadelphia; Jeffrey Nast, Stroudsburg; Tess O'Boyle, Scranton; and Kalimah White, Philadelphia. In June, the new class attended an orientation in Harrisburg, but more recently the class attended the YLD Summer Conference

July 21-23 at Toftrees in State College, where they participated in the YLD Business Meeting, had the opportunity to earn CLE credits, and honed their golf and tennis skills!

Although still in its infancy, the BLI has shown great promise over the past few years. Prior class members now occupy positions as YLD zone chairs, YLD committee chairs and YLD committee members. The BLI continues to provide an excellent opportunity for young lawyers to get involved in the PBA, earn leadership responsibilities, share ideas, make new acquaintances, take advantage of member benefits, and become more knowledgeable of the organization that is indispensable to our profession as Pennsylvania lawyers. Perhaps more importantly, each member's involvement furnishes the PBA with another perspective as well as giving each class member's community another voice, enhancing the ultimate effectiveness of the PBA.

# PBA BOARD RETREAT REPORT

By Stephanie F. Latimore

The PBA Board of Governors welcomed its new members and bid a fond farewell to retiring members during the PBA Board of Governors Retreat, which was held June 22-24 in Annapolis, Md. The three-day retreat gave Board members the opportunity to get to know each other and learn about their new duties and responsibilities.

The retreat began with an orientation for new board members. New Young Lawyer Division Chair-elect Seth Mendelsohn and his wife A.J. were welcomed to the Board. This year all Board members and their spouses/guests were invited to give PBA President Marvin S. Lieber insight from each zone in order to strengthen the mission of the PBA and its governors.

*Stephanie F. Latimore is the YLD At-Large Zone governor.*

Board members participated in afternoon educational sessions, which included "The Challenges Facing Associations" and "The Critical Assessment Every Board Must Make."

The Board enjoyed numerous social events over the weekend, including golfing, a crab feast at the marina, and sailing on Dick Galloway's yacht. The Board also visited Pintail Point, a working dairy farm and duck hunter's paradise, and went on an entertaining and informative walking tour of historic Annapolis.

During the farewell dinner Friday evening, the following retiring board members were celebrated for their hard work and contributions during their tenures with the Board: Immediate Past Chair Paul Troy, past YLD chairs Kit Conner and Gretchen Mundorff, and Judge Cynthia Baldwin. On a lighter

note, they certainly made lasting impressions as they crossed all the lines of formality and entertained the Board as cross-dressers. The Board reorganization meeting was held Saturday morning. All Board members were given their new appointments as liaisons to PBA committees and sections.

The Board departed Annapolis on Saturday with a renewed dedication and enthusiasm for the year. New lasting friendships were formed and old friendships were strengthened; the PBA Board of Governors is now well-equipped and excited about the opportunity to make a difference in the new bar year ahead.

# YOUNG LAWYERS DIVISION 2000 SUMMER MEETING RECAP

By Mary Kollas Kennedy

On Friday, July 21, 2000, the annual Young Lawyers Division Summer Meeting convened at Toftrees Resort & Conference Center in State College. Registration of the 73 participants and family members began at 8 a.m. Attendees could receive a total of 3.5 credits from participating in two CLE programs offered that weekend. The first program, "Flying Solo," was offered Friday morning by C. Dale McClain, Charles F. Smith Jr., and Lisa J. Cappolella. The second CLE session was held Saturday morning; "Family Law Update" was presented by Kathryn A. Meloni and Mary Kollas Kennedy.

The business meeting of the Executive Council was held Friday afternoon during which YLD Chair Jacci Vigilante outlined the focus of the PBA/YLD. Vigilante wants to involve members of the Executive Council more with the senior bar. In order to accomplish this goal, Vigilante requested that every member of the Council join a PBA committee that interests them. By serving as the YLD liaison to their chosen committee, the Council members can make the YLD more instrumental in the policy formation and decision-making processes of the Pennsylvania Bar Association.

Later Friday evening, a cocktail reception and dinner were held in the beautiful restaurant Le Papillon. The featured speaker for the evening was Kellyanne Fitzpatrick. Fitzpatrick is a young lawyer and the president/CEO of *the polling company*<sup>TM</sup>, a full-service diversified political consulting and public affairs research firm. With her engaging remarks, Fitzpatrick entertained the crowd and provided interesting insights regarding the upcoming presidential election.

On Saturday evening, a poolside buffet and karaoke kept the attendees satisfied and laughing. Following dinner, Darin J. Steinberg announced the award winners of the annual golf tournament, which was held earlier that day. Trophies were presented to William Scott for Lowest Cross-

Men's; Jeffrey DuBois and Justin Goldstein for Lowest Net-Men's; Edith Pearce for Low Score Women's; Hon. J. Michael Eakin for Longest Drive-Men's; Edith Pearce for Longest Drive-Women's; Rod Wittenburg for Closest to the Pin; and Jonathan McBride for Longest Putt.

Later, young lawyers and their families tried their talents as singers. A karaoke disc jockey offered all present the opportunity to pick songs to which the participant would sing. None will soon forget the rousing rendition of "She Works Hard for the Money" belted out by government attorneys Seth Mendelsohn and Todd Seelig in honor of their wives, A.J. Mendelsohn and Edie Pearce, who toil in the confines of private practice. The evening capped off with a Top Gun-esque tribute, "You've Lost that Loving Feeling," paid to Chair Jacci Vigilante, Immediate Past Chair Kathryn Meloni, and YLD Coordinator Susan Donmoyer by select male members of the Executive Council.

The hospitality suite was open each evening following dinner for the further enjoyment of the participants. As in years past, this year's Summer Meeting was beneficial and fun for attending young lawyers and their families. A big hit was "The Fun Factory," a new full day-care program offered by Toftrees for the care and entertainment of children attending the meeting. The children also enjoyed dinners especially prepared for them each evening. Impromptu entertainment was even provided for the children Friday night by Stephen Kennedy when the planned TV/VCR hook-up failed.

All in all the weekend was an enjoyable one. Below normal temperatures kept attendees grabbing for their jackets. However, the cooler weather did not dampen festive spirits. Also despite the constant vexation of ominous clouds, rainfall was scarce.

Sunday morning, families gathered at the breakfast buffet. Attendees fueled up for the drives home and bid farewell to their fellow young lawyers and friends. Another successful Summer Meeting is behind us. We are left with a plan and an enthusiastic boost for the coming year.

Mary Kollas Kennedy is a YLD Zone 3 co-chair.

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## EDITOR'S COMMENT

Thank you for affording me the opportunity to serve as the Pennsylvania representative to the American Bar Association, YLD. My two-year term as YLD District Representative expired at the conclusion of the annual ABA meeting in New York this summer. During my term, I had the pleasure of providing information to the Pennsylvania affiliates from the ABA including practical as well as thought-provoking issues for debate and resolution. For example, during my term, the debate concerning multidisciplinary practices raged and I felt fortunate to be involved in one of the most important issues to face the YLD and indeed the entire bar. This summer in New York, the YLD assembly and subsequently the ABA House of Delegates

*M. Sue Sheppard is co-editor of At Issue.*

voted not to change the model rules to allow for MDPs.

Fortunately or unfortunately (depending on your position), I doubt this vote is the end of the debate. If you have not already done so, this is a good time to familiarize yourself with the issues.

As District Representative, I also had the responsibility to help communities that were hit by natural disasters. In conjunction with FEMA, the YLD coordinated relief in the form of legal advice to victims of disasters. Unfortunately, the Commonwealth was hit with many disasters during my term. Especially memorable was the devastation to the east coast caused by Hurricane Floyd — many thanks to all local volunteers and to all YLD members who helped in relief efforts.

I also had the privilege to attend ABA YLD meetings in exciting locations like Los Angeles, Atlanta, Boston, Washington and, of course, Philadelphia. The Philadelphia YLD and planning committee put on a great meeting about which party goers still talk. But that is not all — I also attended Pennsylvania YLD meetings in great locations like Disney World, Charleston, Toftrees and Philadelphia and had the privilege to sit on its Board. The experi-

ence was like no other. I met some life-long friends from across the country and across the state. I wish the best of luck to my successor, Edie Pearce from Philadelphia. I am confident that she will be an excellent representative at the ABA YLD meetings.

In sum, I will cherish my experience and I urge you to get involved. It is so easy to start. I started in my local bar and then got involved in the national bar (by attending an ABA meeting), which led me to the state bar. It is as easy as picking up the phone. Call someone you think is involved and ask what you can do. They will either refer you to someone who can help you or ask you to work on a committee. There is no mystery to it and no closed doors. To that end, if you are even contemplating getting involved, this is a great year to do so. Your chair, Jacci Vigilante is one of the most personable and approachable leaders I know and I am positive that she will make all feel welcome. Thanks again for giving me the opportunity to serve Pennsylvania.

## ZONE REPORTS

### Zone 3

Adams County has a new Young Lawyer's Division Chair. Her name is Kelly Dilts. Kelly is a law clerk for the Honorable John D. Kuhn. She can be reached at (717) 334-6781, ext. 326 or at [kdilts@acc.pa.net](mailto:kdilts@acc.pa.net). Kelly is excited to get a strong Adams County YLD up and running. If you are a young lawyer in Adams County, contact her.

Cumberland County is planning its Third Annual Charity Casino Night. The event is to be held at the U.S. Army War College, Letort View Community Center Ballroom Friday, Oct. 13, 2000. The proceeds earned from a night of dining and faux gambling will go to "Her Heart's Wish." "HHW" is a non-profit foundation run out of the Milton Hershey Medical Center. The foundation grants the wishes of terminally ill women with cancer.

Following Casino Night, the CCBA/YLD will be manning a KidCare

booth at the Carlisle Octubafest Saturday, Oct. 14, 2000. The event is a community arts festival that includes Kid's Alley, a section dedicated to providing free crafts and activities for younger children. The CCBA/YLD KidCare booth can be found in Kid's Alley on North Pitt Street in Carlisle.

— *Mary Kollas Kennedy*

### Zone 4

Zone 4 successfully completed the first KidCare Project held by the Young Lawyers Division at the Selinsgrove Wal-Mart. The YLD Zone 4 co-chairpersons are establishing a relationship with the Young Professionals Association that was newly formed in the Susquehanna Valley. We hope to sponsor community outreach programs with them. We are looking forward to working with the mock trial competition and hope to increase participation by the schools in our area as we had a very well attended mock trial at the Northumberland County Courthouse for Law Day. Zone 4's next Caravan is being planned for Knoebels' Amusement Resort in Elysburg.

— *Todd P. Kerstetter*

### Zone 9

In Montgomery County the annual clam bake was held June 8, 2000. Young lawyers also held an annual volleyball tournament which has become a very popular event.

The annual "young lawyers versus the mature lawyers" softball game was held and several judges participated in the event.

Project KidCare will be held on Sept. 17, 2000 at the King of Prussia Mall. Project KidCare is sponsored by our Young Lawyers Division in conjunction with the Pennsylvania Bar Association's Young Lawyers Division and provides the opportunity for children to be fingerprinted. The event is free to the public.

An end-of-summer happy hour was held Sept. 21, 2000 at the Great American Pub in Conshohocken.

The Young Lawyers are also planning three CLE sessions focusing on orphans' court, the discovery process and family court law. These CLEs would be primarily for new lawyers.

— *Lisa J. Cappolella*

# MOCK TRIAL COMMITTEE UPDATE

By Desiree A. Petrus

The 15th Annual Statewide High School Mock Trial Competitions took place in February and March with the State Finals held April 7- 8 in Carlisle. The YLD sponsored competitions involved over 2,000 Pennsylvania high school students from over 280 high schools.

The high school students are coached by a teacher and a volunteer coordinator-attorney to act out a full trial performing the roles of both attorneys and

*Desiree A. Petrus is a YLD Mock Trial Committee co-chair.*

witnesses. The trials take place across the state and are usually presided over by a sitting judge. Each trial is evaluated by a jury of Pennsylvania attorneys. This year, 400 attorneys volunteered for jury duty at these events.

Created by Temple LEAP, this year's case (Commonwealth v. Sam Krupp) involved a student charged with voluntary manslaughter for the killing of his/her teacher's spouse. During the early rounds of the competition, teams acted out both sides of the case. Teams with the highest scores advanced to the district level and regional finals with the top eight schools advancing to the state

quarterfinals in April.

The Mock Trial Competition depends exclusively upon the efforts of volunteers and it is through their efforts that this competition is going strong after 15 years and is one of the largest state mock trial competitions in the nation. The Mock Trial Committee is currently seeking coordinators to help with the 2001 event. If anyone is interested in serving as a coordinator or in any other capacity, contact co-chairs Jane E. Meyer at [jmeyer@dauphinc.org](mailto:jmeyer@dauphinc.org) or Desiree A. Petrus at [dpetrus@dem.pasen.gov](mailto:dpetrus@dem.pasen.gov) as soon as possible.

## KNOW YOUR YLD ZONE CHAIR!

### AT LARGE

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# YLD CALENDAR OF EVENTS

| Event               | Date             | Location                                       |
|---------------------|------------------|--|
| YLD Day on the Hill | Oct. 2           | Whitaker Center, Harrisburg                    |
| PBA Midyear Meeting | Nov. 14-19       | El Conquistador, Las Croabas, Puerto Rico      |
| YLD Summer Meeting  | Aug. 10-12, 2001 | Rocky Gap Lodge & Golf Resort, Cumberland, Md. |

Above is a list of YLD events scheduled for 2000 so far. For more information on these events, call Susan B. Donmoyer, ext. 2223, at (800) 932-0311.

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**ROCKY GAP LODGE & GOLF RESORT,  
CUMBERLAND, MD.**

MARK YOUR CALENDARS FOR  
**AUGUST 10-12, 2001**

FOR MORE INFORMATION, CONTACT **SUSAN B. DONMOYER, (800) 932-0311, EXT. 2223.**

AT ISSUE YOUNG LAWYERS DIVISION

PBA MIDYEAR MEETING  
**Nov. 14-19, 2000**  
EL CONQUISTADOR, LAS CROABAS, PUERTO RICO  
PBA MIDYEAR MEETING

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