

BIOGRAPHICAL SKETCH OF LEONARD J. WITMAN, ESQ.

Leonard J. Witman is a nationally noted lecturer and author in the tax, estate and elder law planning and deferred compensation fields. He is the senior tax partner in the law firm of Witman Stadtmauer, P.A. located in Florham Park, New Jersey. Mr. Witman is a graduate of Rutgers College and New York Law School, and is a member of the New York and New Jersey Bars. He is the former New Jersey State Chair of the American College of Trust and Estate Counsel (ACTEC) and a Fellow of the American College of Employee Benefit Counsel. He serves as an adjunct professor of law at Seton Hall Law School and Rutgers University Graduate Business School. He formerly was a tax law specialist, instructor and lecturer with the Internal Revenue Service in the Employee Plans and Exempt Organizations Division.

Mr. Witman is a former Chairman of the New Jersey State Bar Association Taxation Committee. He has written extensively for many tax periodicals including the Journal of Taxation, CLU Journal, Medical Economics, Prentice Hall, and CCH and is the author of two books: Retirement Planning Techniques and Roth IRAs. In addition, he is a member of the editorial board of the Practical Accountant and is frequently quoted in financial columns in the New York Times, the Wall Street Journal, CNBC and on CBS News.