**Richard H. Greenberg** is Senior Partner of Greenberg & Schulman, Attorneys at Law in Woodbridge, New Jersey, where he focuses on estate planning and estate administration, tax matters and business and corporate matters.

A Fellow of the American College of Trust and Estate Counsel (ACTEC), Mr. Greenberg is the Former Chair of the Taxation Law Section of the New Jersey State Bar Association, the Former Chair of the Board of Consultors of the Real Property, Trust and Estate Law Section, Co-Chair of the Estate and Gift Tax Committee of the Taxation Law Section, a member and former Chair of the Corporate Tax Committee and a member of the Inheritance Tax and Partnership Tax Committees thereof. He the former President of the Tri-County Estate Planning Council and member and Former Chair of the Essex County Bar Association Tax Committee, a member of the New York State Bar Association and its Tax, Trusts and Probate Committees, the Estate Planning Council of Central New Jersey and the Tax Committee of the Middlesex County Bar Association. Named as one of New Jersey's Top 100 Lawyers, he is a frequent lecturer and author on numerous estate planning and estate administration topics.

Mr. Greenberg received his B.B.A. from Case Western Reserve University, his J.D. from St. John's University and his LL.M. in Taxation from New York University.