



## ESTATES UPDATE 2017

By David Adler



*The year in Trusts and Estates was highlighted by a significant increase in the Federal Estate Tax exemption...*

The year in Trusts and Estates was highlighted by a significant increase in the Federal Estate Tax exemption along with procedural changes in New York State with respect to Probate and Administration forms.

### Taxation

The Tax Cuts and Jobs Act of 2017, has raised the Federal Estate Tax lifetime exemption to \$11,180,000 per person in 2018. The exemption had been \$5,490,000 in 2017, and was scheduled, under prior law, to be set at \$5,600,000 this year. The new law virtually doubles the anticipated prior exemption amount, while leaving other facets of estate tax law largely unchanged.

As per prior law, the concept of portability continues to apply, in that a surviving spouse may acquire the first spouse to die's unused exemption amount, to a new maximum of \$22,360,000. Portability must be formally elected by the executors on the estate tax return of the first spouse to die (form 706). Thus, even if no estate tax is due at that level, such election and filing must occur.

The Annual Federal Gift Tax exclusion, which had been \$14,000, in 2017, is now \$ 15,000. Both the estate

tax exemption and gift tax exclusion are indexed for inflation and will contain moderate increases on a yearly basis. The new federal exemption amount also applies to lifetime gifts and generation skipping transfers. The top tax rate remains (40%) forty percent.

A key component of the new law is that is set to sunset after the year 2025. After that year, the exemption amount will again revert to what it would have been this year, which was \$5,600,000 plus inflation adjustments.

This increase in the Federal Estate Tax exemption amount does not in any way impact upon the New York State exemption amount. The New York Estate Tax exemption is \$5,250,000 and applies to individuals dying on or after April 1, 2017 and before December 31, 2018. After that date, the state exemption amount will be indexed for inflation but will not adopt the new federal guidelines as a benchmark. As such, the New York State Estate Tax threshold will remain less than half of the present (until 2025) Federal Estate Tax threshold. Portability does not apply for state tax purposes.

### Overview

The recent increase in the Federal exemption amount coupled with the much

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# The Docket

Being the official notice of the meetings and programs listed below, which, unless otherwise noted, will be held at the Bar Association Building, 90-35 148th Street, Jamaica, NY. Due to unforeseen events, please note that dates listed in this schedule are subject to change. More information and changes will be made available to members via written notice and brochures. Questions? Please call 718-291-4500.

## CLE Seminar & Event listings

### September 2018

Monday, September 3      Labor Day - Office Closed  
Monday, September 17      Golf & Tennis Outing at Garden City Country Club

### October 2018

Monday, October 8      Columbus Day - Office Closed  
Thursday, October 11      LGBT & Professional Development Committees Seminar

## New Members

Rameisha V. Allen	Nani C. Kim
Erin A. Cummings	Amanda Yangchen Lipman
Andrey Demidov	Maria A. Mireles
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*"I am pleased and honored to serve as President of the Queens County Bar Association."*

## *President's Message*

Welcome! I am pleased and honored to serve as President of the Queens County Bar Association. Please take the opportunity to view the scheduled upcoming events and register for our worthwhile CLE programs on our website, [www.qcba.org](http://www.qcba.org). We are continually working on the Bar Bulletin, offering informative articles on topics of interest to our members. As a member, you can take advantage of the unique benefits we offer, including corporate partnership discounts.

For 141 years this Association has been committed to enriching the lives of its members, fostering a strong relationship between the bench and bar as well as serving the Queens County community. Queens County is one of the most diverse counties in the state, if not the entire country, with representation from almost every country all over the world. Our Association is a direct reflection of that diversity. Working together, finding common ground through membership in our Association is what affords our members unique opportunities for career development and growth potential.

Our Association offers many opportunities for members to get involved. We have over 60 Standing and Special Committees that provide in depth analysis and insight into legal practice areas. I am proud of the work our committee chairs do, from offering stimulating programs to mentoring our younger members, encouraging the next generation of bar leaders. Whether you are new to the Bar or coming back to the Bar, take advantage of all that our Association has to offer by joining and becoming active in committees.

The QCBA Academy of Law works hard as it continues to develop outstanding CLE programs given by attorneys highly respected and recognized in their respective fields of practice. These programs provide our members with up-to-date information on trending legal issues that have a direct impact on the practice of law.

The Association's Lawyer Referral Service is another benefit of membership that directly impacts the growth and development of our members' practices. Our members can choose from multiple areas of practice, targeting appropriate referrals. Referrals are made on a rotating basis to ensure equal access for all participating members.

Membership is the cornerstone of this Association. Maintaining and growing membership remains one of the greatest challenges facing all bar associations, both large and small. With your participation, and with our collective commitment to ensuring the growth and development of our Association, QCBA will continue to advocate for its members and the community within which it resides. I welcome your comments and suggestions. You can reach me by calling QCBA at (718) 291-4500 or by email at [hilarygingold@gmail.com](mailto:hilarygingold@gmail.com).

Thank you,  
Hilary Gingold

## Editor's Note:

# Understanding the Federal Government of 2018

By Paul E. Kerson



How do we understand our Federal Government this year? It seems to be working at cross-purposes to itself. In this Editor's Note, I will try to provide some historical perspective.

In the years 1977-1996, I served on our Bar Association's Article 18B panels, representing indigents accused of serious crime. I started in the Family Court with those accused of juvenile delinquency, then Appellate Division appeals, then Criminal Court misdemeanors, then Supreme Court felonies, and finally, the Homicide Panel.

From this experience, I was appointed to the similar Criminal Justice Act (CJA) panel in the U.S. District Courts in both Manhattan and Brooklyn, where I served from 1983 to 1989.

One day in the 1980s, I was appointed to represent a recently discharged NYC Buildings Department Inspector accused of taking three bribes. It was a three count indictment, two \$200 bribes and a \$300 bribe. He had more than 20 years on the job before being terminated.

I called the Assistant U.S. Attorney on the case and made arrangements to visit him in his office to discuss the matter. I was thoroughly searched by the security personnel and escorted upstairs to the Inner Sanctum.

There sat the Assistant U.S. Attorney in a moderately sized office surrounded by several hundred

banker's boxes of files.

I started to plead my client's case. "Come on," I said. "You can't be serious. You want jail time for a \$700 crime? This is petit larceny. Now, really, won't you find it in your heart to reconsider? My client has 20 plus years on the job and an unblemished record. This is his first arrest. Certainly he is entitled to some consideration here."

There was a long pause from the prosecutor and several moments of dead silence.

"Let me tell you something" he said. "You see these several hundred boxes of files? "Yes," I replied. "What does any of that have to do with this \$700 case?"

"It has everything to do with it," he said in despair. "Each one of these boxes contains more than a 100 NYC Buildings Department bribery charges. Altogether, I have somewhere between 2000 and 3000 cases exactly like yours."

I had no response to this.

"Let me tell you how it all works. The Big Shot Building Developer hires a Big Shot Architect. The Big Shot Architect hires a Big Shot Construction Company. The Big Shot Construction Company hires a small time Buildings Department 'expediter'. The small time Buildings Department 'expediter' hires an even smaller time 'assistant' who visits the Department's offices with the filing fee and the "gratuity" in cash. No words are exchanged, no additional paperwork is filed and no questions are asked."

"And then there are the on-site inspections during construction. There are dozens of them: Heating, air conditioning, electrical wiring, ventilation, walls, floors, beams, pipes, ceilings, floors, the roof, the lobby – you name it, the NYC Buildings Department has an inspector for it. For each inspection, there is paperwork. At each inspection, the small time assistant appears with the appropriate paperwork with some cash paper clipped to it. No words are exchanged. No record is made. This is what I am dealing with."

"So why do they pay? Why does any honest business person put up with this extortion?" I asked, incredulously.

"Because big money is involved, not just \$700" the saddened Assistant U.S. Attorney answered. "If the building plans or the building itself is not approved, there are construction delays. All these big buildings are built with high-interest construction loans from banks, banks who will listen to no excuses if the loan is not paid on time. The loan can only be paid if the building is finished and the tenants move in and start paying rent, or buying office space or apartments."

"And that is why your client will have to take some jail time to get out of this. The culture of corruption at the NYC Buildings Department has got to stop."

Did he stop it? I have no way of knowing.

But this experience explains so much today, nearly 40 years later. For three generations, the President's Father, the President Himself, and the President's Adult Children had their main experience with Government as indicated above. They were in the building construction business in New York City, and the way the City Government's Buildings Department operated was their business environment.

Perhaps it is the case that the President truly believes that every U.S. Government agency and every Foreign Government behaves exactly the way the New York City Buildings Department did during the period 1983 to 1989, and most probably before and after.

Wouldn't that explain his conduct towards foreign dictators with dangerous weapons? Aren't they just like the NYC Buildings Department Inspectors who could hold up his construction and bankrupt his companies if he didn't just pay the \$700?

After all, a little flattering rhetoric costs less than \$700. Why, it does not cost anything at all!

And in his view, how is a U.S. Government employee different that a New York City Buildings Department Inspector? Answer: In his probable view, there is no difference.

Perhaps someone should tell him that the New York City Buildings Department of the 1980s was the exception, not the rule, and that most Government departments are not infected with corruption in this way.

However, maybe the President is right about foreign dictatorships. Maybe they are much more like the New York City Buildings Department of the 1980s than any current Washington, DC Federal Government "professional" cares to admit.

Maybe paying the \$700 is not a bad way to prevent nuclear and/or conventional war. Maybe the President is smarter than we think he is. Maybe he likes to build buildings rather than blowing them up. Maybe that is not such a bad idea.

lower state exemption amount creates the need for new awareness and flexibility in estate planning. The use of prior Credit Shelter formula provisions may create vast and unintended disparities in transfers of assets between spouses and children. Further, a focus on reducing state estate tax assumes a more prominent rule. The sheltering of the state exemption amount exclusively becomes a consideration. The opportunities for high net worth individuals to shift wealth to multiple generations is magnified. The time parameters of the new law must also be anticipated.

Finally, the allocation of traditional estate tax deductions (i.e. commissions, legal fees, accounting fees) will need to be reconsidered, as said deductions may no longer be needed for the large benefits they served on federal estate tax returns. If no federal tax is required, these deductions may either be taken on the New York State estate tax return or the federal estate income tax return (fiduciary return 1041) where they may now be more valuable. Fiduciary income tax rates are generally significantly higher than state estate tax rates.

Continued on p.7...

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## New York State

The Chief Administrative Judge has approved new forms for Probate and Administration Proceedings, as of April 2, 2018. The Petition in both proceedings now contains an affirmative declaration that the fiduciary is not a convicted felon nor is he/she otherwise ineligible, pursuant to SCPA § 707 to receive letters. In the Probate Petition said declaration is on page 1 Section 1.(d). In the Administration Petition, said declaration is on page 1, at the end of Section 1.

SCPA § 707 governs eligibility to receive letters, and excludes infants, incompetents felons, non- domiciliary aliens acting alone(or with no foreign guardian status), and those unfit for the office. The statute itemizes certain aspects of unfitness as substance abuse, dishonesty, improvidence, and want of understanding. The Court maintains discretion to find others ineligible, including those unable to read and write in the English language.

## Queens County

Our seminar last year focused on various aspects of Trusts Practice from basic definitions and structure, to disclaimer trusts, and life insurance trusts. We thank Moderator and Surrogate Peter Kelly, and speakers Richard Kerins and David Schoenhaar for their excellent presentations. Disclaimer trusts continue to offer a high degree of flexibility necessitated by the new tax law, as options are preserved at the state and/or federal levels.

Further, we wish to acknowledge three outstanding additions to the Surrogate's Court during the past year. James Becker was designated Chief Clerk, Lisa Sconzo was appointed to the Law Department as Court Attorney/Referee, and Linda Kim was named Junior Court Attorney. We wish them well in their tenure here. Enjoy the summer!

*Editor's Note:* David N. Adler is a Past President, 1998-1999, of the Queens County Bar Association and is the Chair of the Surrogate's Courts, Estates & Trusts committee.

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# The H-1B Visa Program:

## A Primer on the Program and Its Impact on Jobs, Wages, and the Economy

By Allen E. Kaye and Joseph F. DeFelice  
Co-Chairs of the Immigration and Naturalization



Every year, U.S. employers seeking highly skilled foreign professionals submit their petitions on the first business day in April for the pool of H-1B visa numbers for which U.S. Citizenship and Immigration Services (USCIS) controls the allocation. With a statutory limit of 65,000 visa numbers available for new hires—and 20,000 additional visa numbers for foreign professionals who graduate with a master's degree or doctorate from a U.S. university—in recent years demand for H-1B visa numbers has outstripped the supply and

the cap has been reached quickly.

This fact sheet provides an overview of the H-1B visa category and petition process, addresses the myths perpetuated about the H-1B visa category, and highlights the key contributions H-1B workers make to the U.S. economy.

### Overview of the H-1B Visa Category and the Petition Process

#### What is the H-1B visa category?

The H-1B is a temporary (nonimmigrant) visa category that allows employers to petition for highly educated foreign professionals to work in “specialty occupations” that require at least a bachelor's degree or the equivalent. Jobs in fields such as mathematics, engineering, and technology often qualify. Typically, the initial duration of an H-1B visa classification is three years, which may be extended for a maximum of six years.

Before the employer can file a petition with USCIS, the employer must take steps to ensure that hiring the foreign worker will not harm U.S. workers.

- First, employers must attest, on a Labor Condition Application (LCA) certified by the Department of Labor (DOL), that employment of the H-1B worker will not adversely affect the wages and working conditions of similarly employed U.S. workers.
- Employers must also provide existing workers with notice of their intention to hire an H-1B worker.

Since the category was created in 1990, Congress has limited the number of H-1Bs made available each year. The current annual statutory cap is 65,000

visas, with 20,000 additional visas for foreign professionals who graduate with a master's degree or doctorate from a U.S. institution of higher learning. In recent years, the limit has been reached only a few days after the petition submission period began.

#### What is the annual H-1B visa “lottery”?

Over the past several years, USCIS has received a greater number of petitions than there are visa numbers available because the annual cap for H-1B visas does not meet the current demand for high-skilled workers.

If the cap is hit during the first five business days, USCIS conducts a lottery to determine which employers' petitions for H-1B workers will be processed.

- From FY 2008 to FY 2019, the annual H-1B cap was reached within the first five business days on seven occasions
- Petitions are selected through a computer-generated random process in order to meet the cap of 65,000 for the general category and 20,000 for the advanced degree “cap exemption.” USCIS first conducts the lottery for the 20,000 cap exemption category and any requests not selected are put back into the pool for the 65,000.

#### Understanding the Important Role that H-1B Workers Play in Our Economy

In today's labor market, foreign workers fill a critical need—particularly in the Science, Technology, Engineering, and Math (STEM) fields. Many opponents of the H-1B visa seek to pit native-





# QCBA Annual Dinner &

Photos by Walter Karling



Arnold Drucker, NYSBA President's Pro Bono Service Award Winner, with Greg Newman and Hilary Gingold



Brandeis Assn President Hon. Mojgan Lancman presenting incoming QCBA President with a plaque



Current Presiding Justice Alan Scheinkman and former Presiding Justice Randall Eng



Guest Speaker Hon. Alan Scheinkman addressing our attendees.



Hon. Ernest Hart giving the invocation.



Hon. Sidney Strauss swearing in incoming President Hilary Gingold.



Hon. Sidney Strauss swearing in the officers; Maria-Eleana First, Pres-Elect; Clifford M. Welden, Vice Pres; Karina Alomar, Secretary and Richard H. Lazarus, Treasurer



Hon. Sidney Strauss with newly installed President Hilary Gingold.



# Installation of Officers 5.3.18



Photos by Walter Karling



MC Hon. Sid Strauss welcoming Guest Speaker Hon. Alan Scheinkman, Presiding Justice of the Appellate Division, 2nd Dept.



Presiding Justice Alan Scheinkman and newly inducted President, Hilary Gingold



NYSBA President's Pro Bono Service Award Winner Arnold Drucker with Pro Bono Director Mark



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Hon. Sidney Strauss swearing in members of the Board of Managers.



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The H-1B Visa Program | continued from p.9...

born workers against their foreign-born colleagues. In reality, workers do not necessarily compete against each other for a fixed number of jobs.

The United States has created a dynamic and powerful economy, and foreign-born workers of all types and skills, from every corner of the globe, have joined with native-born workers to build it. Skilled immigrants' contributions to the U.S. economy help create new jobs and new opportunities for economic expansion. Indeed, H-1B workers **positively** impact our economy and the employment opportunities of native-born workers.

#### How do H-1B visas impact wages?

Despite suggestions to the contrary, the overwhelming evidence shows that H-1B workers **do not** drive down wages of native-born workers, with some studies showing a positive impact on wages overall.

- From the creation of the H-1B program

in 1990 to 2010, H-1B-driven increases in STEM workers were associated with a significant increase in wages for college-educated, U.S.-born workers in 219 U.S. cities. A one percentage point increase in foreign STEM workers' share of a city's total employment was associated with increases in wages of 7 to 8 percentage points paid to both STEM and non-STEM college-educated natives, while non-college educated workers saw an increase of 3 to 4 percentage points.

- From 2009 to 2011, wage growth for U.S.-born workers with at least a bachelor's degree was nominal, but wage growth for workers in occupations with large numbers of H-1B petitions was substantially higher. For example, in the Computer Systems Design and Related Services category, there has been a 5.5 percent wage growth since 1990 and a 7 percent

wage growth since 2009. In comparison, wage growth across all industries has been 0.8 percent since 1990 and 1.6 percent since 2009.

- On average, H-1B workers earn higher wages than employed U.S.-born workers with bachelor's degrees: \$76,356 compared to \$67,301, including in areas like computer and information technology, engineering, healthcare, and post-secondary education. When comparing workers of the same age cohort and occupation, H-1B workers earn higher wages than their native-born counterparts. Specifically, in 17 out of 20 age cohort and occupation groups, wages for H-1B workers are higher than non-H-1B workers.
- The median salary of H-1B workers (as measured in 2016 dollars) rose from \$69,455 in FY 2007 to \$80,000 in FY 2016. The

Continued on p.15...

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median salary of all computer and mathematical workers (foreign-born and native-born) grew from \$73,979 to \$75,036 during the same period.

- Factors such as gender, marital status, and ethnicity play a larger role than citizenship or immigration status for wages in the tech and finance industries—industries that use a large number of H-1B visas. A worker's geographic region also accounts for significant differences in wages.

### How do H-1B workers impact U.S. employment rates?

Research shows that H-1B workers complement U.S. workers, fill employment gaps in many STEM occupations, and expand job opportunities for all. The United States faces challenges in meeting the growing needs of an expanding knowledge-based innovation economy. Arguments that highly skilled, temporary foreign workers are freezing out native-born workers are rebutted by the best available empirical evidence.

- Unemployment rates are low for occupations that use large numbers of H-1B visas. For example, many STEM occupations have very low unemployment compared to the overall national unemployment rate. These low unemployment rates signal a demand for labor that exceeds the supply.

Source: Bureau of Labor Statistics and Current Population Survey.

- Research indicates that an increase in H-1B visas could create an estimated 1.3 million new jobs and add around \$158 billion to Gross Domestic Product in the United States by 2045.
- Conversely, research shows that the United States has missed out on the opportunity to create new jobs by limiting the number of H-1B

visas to 65,000 per year. For example, estimates show that, had the U.S. government not rejected 178,000 H-1B visa petitions in computer related fields in the 2007 and 2008 visa lotteries, U.S. metropolitan areas could have created as many as 231,224 tech jobs for U.S.-born workers in the two years that followed.

### Are the economic benefits of H-1B visas limited to Silicon Valley or the tech sector?

Simply put, no. H-1B visas bolster innovation in the U.S. economy across America's heartland far beyond the technology firms in Silicon Valley. Although much research explores H-1Bs from a national perspective, there is a "geography of demand" across the United States, meaning that demand for workers in particular geographic areas often outweighs the supply of qualified workers in those areas. Moreover, although the use of H-1B visas in the high-tech industry garners substantial public attention, high-skilled immigrants play other crucial roles in the U.S. economy.

- 106 metropolitan areas across the United States had at least 250 requests for H-1B workers in 2010-2011. Demand for high-skilled workers is generally higher in metro areas where innovation industries flourish.

For example, H-1B demand is high in places like Columbus, IN; Durham-Chapel Hill, NC; Trenton-Ewing, NJ; Bloomington-Normal, IL; Ann Arbor, MI; Peoria, IL; Boulder, CO; and Fayetteville-Springdale-Rogers, AR.

- Although the presence of research universities accounts for H-1B demand in some of these places, private industry accounts for the intensity of demand in other areas. HTC Global, Wal-Mart, Merrill Lynch, Educational Testing Service, Caterpillar Inc., Credit

Suisse, JPMorgan Chase & Co., Bank of America, Wells Fargo Bank, and the Mayo Clinic have been top H-1B employers.

- Nearly two-thirds of requests for H-1B workers are for STEM occupations. There is also high demand for workers in healthcare, business, finance, and life sciences industries.

- From FY 2010-2016, the largest numbers of H-1B recipients were in the New York City metropolitan area (247,900 H-1B visa petition approvals, or 29 percent of all H-1B visa petition approvals in the country), followed by Dallas (74,000), Washington, DC (64,800), and Boston (38,300).

However, the highest concentration of H-1B workers was in College Station, Texas (32 H-1B approvals per 100 workers). San Jose, California—home of Silicon Valley—was a distant second (two approvals per 100 workers).

Thanks to the American Immigration Council for allowing us to use this material.

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Based on an April 4 letter from USCIS to Senator Grassley, USCIS plans to propose a regulation "to revise the definition of specialty occupation, consistent with INA § 214(i), to increase focus on obtaining the best and the brightest foreign nationals via the H-1B program, and to revise the definition of employment and employer-employee relationship to better protect U.S. workers and wages. In addition, DHS will propose additional requirements designed to ensure employers pay appropriate wages to H-1B visa holders."

Gear up for a huge fight!

# Some trades are not as good as they first appear

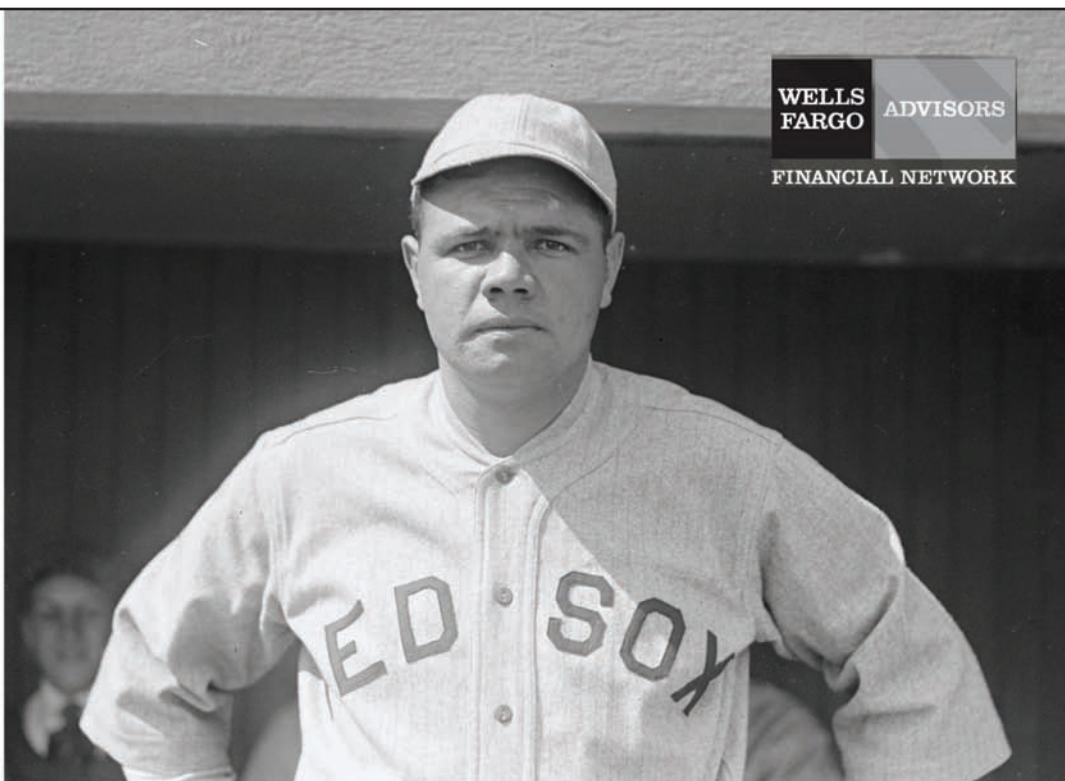
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# When the Petitioner Dies after the Petition has been Approved, What to do?

Humanitarian Reinstatement By Dev B. Viswanath, Esq. & Michael Phulwani, Esq.



If an individual applies for a green card through a relative who is a Lawful Permanent Resident or US Citizen, but the Petitioner passes away before the application process is complete, the individual may still receive their green card, in some circumstances. The principal beneficiary may

request humanitarian reinstatement of a petition only if the petition had already been approved before the death of the petitioner. Humanitarian reinstatement is a discretionary form of relief which means the positive factors for granting the petition must be significant.

There is no form or fee required when asking for humanitarian reinstatement. The primary beneficiary must make a written request with supporting evidence to the USCIS office that had originally approved the petition. If the beneficiary had already properly filed an application for adjustment of status with USCIS then the request for reinstatement should be sent to the USCIS office that has jurisdiction over the adjustment application. The request would normally include the following documents (but this is at a minimum):

- The name of the primary beneficiary and the deceased petitioner's name;
- The receipt number of the petition;
- Death certificate of the deceased petitioner;
- A substitute sponsor;
- Proof of the substitute sponsor's relationship to the beneficiary; and
- Any evidence showing that a favorable exercise of discretion should be given to the beneficiary.

If the beneficiary was required to have Form I-864 and the petitioner dies, the beneficiary must either have a new Form I-864 from a substitute sponsor or Form I-864W, for an exemption. The substitute sponsor must meet the following requirements:

- A U.S. citizen, national, or lawful permanent resident;
- 18 years old or older; and
- Be the beneficiary's spouse, parent, mother-in-law, father-in-law, sibling, child, son, daughter, son-in-law, daughter-in-law, sister-in-law, brother-in-law, grandparent, grandchild, or legal guardian.

When deciding on whether or not to grant request humanitarian reinstatement USCIS considers many factors such as:

- If the beneficiary is elderly or in poor health;
- How long the beneficiary had resided in the U.S.;
- If the beneficiary has strong ties to their home country;
- The impact of revocation on the family living in the U.S., especially on the family who are U.S. citizens or lawful permanent residents or other relatives lawfully living in the U.S.; and
- If the beneficiary had waited an unusually long time for the case to be processed and the delay is because of the government.

If the humanitarian reinstatement request is granted USCIS will notify the beneficiary and send its decision to either the Department of State or to the USCIS officer processing the beneficiary's adjustment case, if they are outside the U.S. If the humanitarian reinstatement request is not granted USCIS will notify the beneficiary in writing. USCIS's decision can not be appealed and therefore if denied the beneficiary will need to find a different way of getting an immigrant visa or green card. But, it also does not preclude the beneficiary from filing for reinstatement again, if more equities are discovered or if they have new legal counsel who may have the ability to present a stronger case than previously submitted. This is a great form of relief for people and families when they have already suffered the loss of a loved one.

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April 17, 2018

President Jimmy Carter  
Carter Center  
453 Freedom Parkway, NE  
Atlanta, GA 30307

Re: Panama Canal Treaty

Dear President Carter:

I recently visited Panama City, Panama. I saw a brand new city of numerous 75 story buildings. I saw the refurbished Panama Canal.

This led me to read up on the history of the Panama Canal and especially your brilliant work in negotiating the 1977 Panama Canal Treaty. I wrote all this up for my local bar journal, the Queens Bar Bulletin.

Upon reflection, it appears to me that the law that implemented the Panama Canal Treaty that you negotiated, 22 U.S.C. Section 3784, was probably the most important American law of the past 50 years.


I thought you would like to have a copy of my article on this point for your collection.

Thus, the February 2018 issue of the Queens Bar Bulletin with my article about your treaty is enclosed. It appears on Pages 5, 7 and 13.

I also hope that you will take the trip to Panama City if you haven't been there in last few years. You will be very impressed with what has been built there as a result of your treaty.

Best regards.

Sincerely,

  
Paul E. Kerson

PEK:my  
Enc.

*Paul: Thank you  
& best wishes. We  
visit Panama every now  
& then & cherish our  
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## Computer Science Scholarship Winners

On Tuesday, June 26th, at 12:30PM, Richmond Hill High School held their Graduation Ceremony at Queens College's Colden Auditorium.

During the ceremony, Zara Realty VP, Jay Sobhraj, announced the two winners of the 'Zara Computer Science Scholarship'.

The two scholarship recipients are...

Outar Shazad and Kavya Sharma

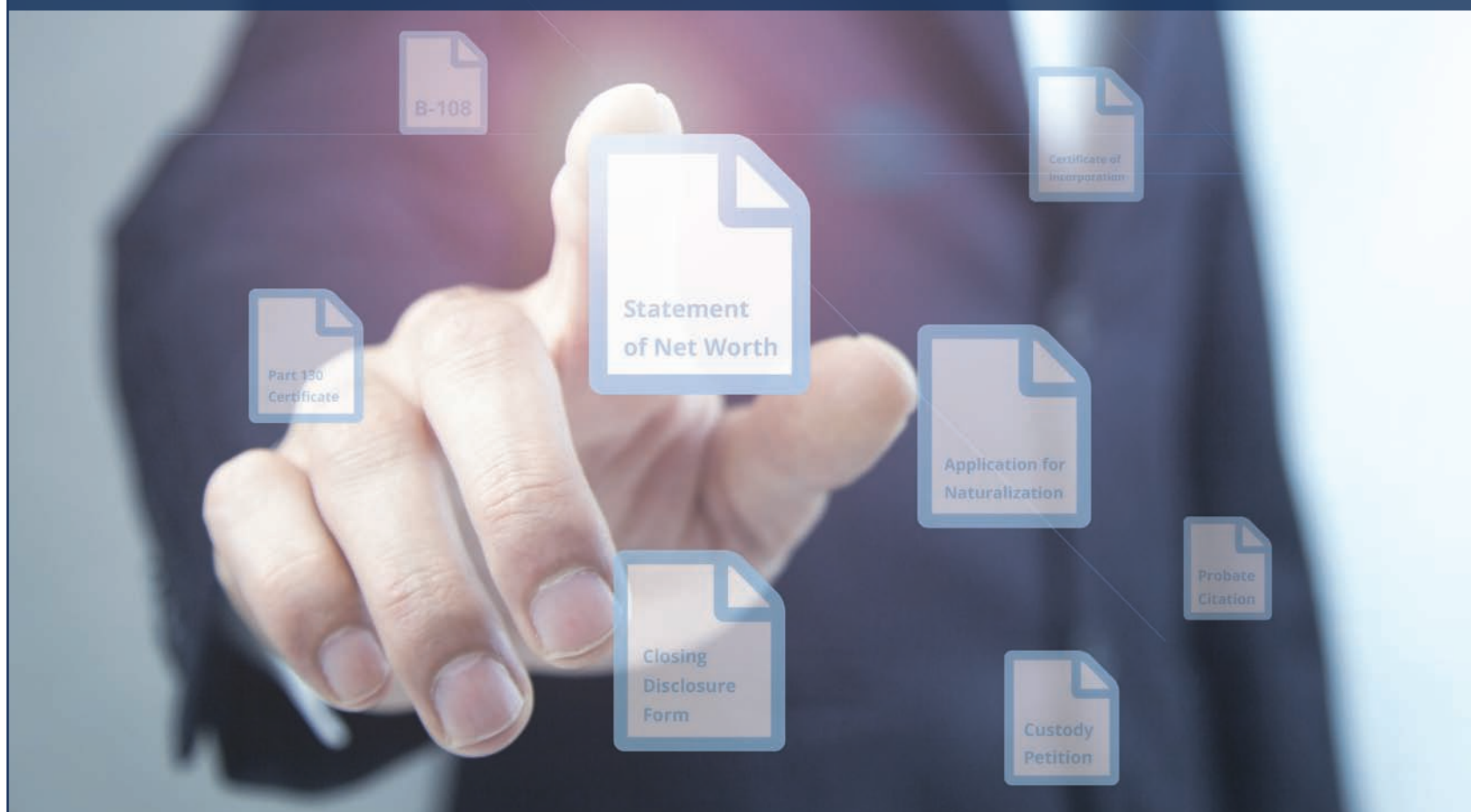
Full story in the 7/19 issue of the Queens Ledger Newspapers



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