

FRANK HUTTLE III

ATTORNEY AT LAW

Frank Huttle is of Counsel to DeCotiis. Mr. Huttle concentrates his practice in business advisory services and tax law. He specializes in corporate law, income taxation, estate and gift taxation and estate planning. He serves as general counsel to owners of closely-held companies and high net worth individuals. He has extensive experience in mergers and acquisitions, management and leveraged buyouts, corporate transactions, business formations, restructuring, reorganizations, turnarounds of troubled companies, loan workouts, financing and corporate governance. Industry expertise includes real estate, health care, manufacturing and distribution. Mr. Huttle's experience is extensive in providing advice to, and developing and preparing comprehensive and sophisticated estate plans for, large family-owned held businesses, addressing succession planning, asset protection and corporate governance.

Prior to entering private practice in 1988, Mr. Huttle was a Tax Partner with Touche Ross & Co. (currently Deloitte & Touche) with twelve years of diversified and sophisticated financial and tax experience with closely-held businesses and public companies in the insurance, real estate, manufacturing, distribution and construction industries. He was the National Tax Partner for the Blue Cross Organizations, Tax Partner for Prudential Insurance Company, a member of the Personal Financial Planning Group, Co-Chairman of the Litigation Support Group and Director of Human Resources for the New Jersey Tax Practice.

He is a frequent author, particularly on tax and estate issues. His articles include *The Family Business: Estate Planning Opportunities During a Recession, Estate Planning - Part I*, September/October 1991 Issue of CFMA Building Profits and *The Family Business: Estate Planning Opportunities During a Recession, Estate Planning - Part II*, September/October 1992 Issue of CFMA Building Profits. Mr. Huttle is also a prominent speaker on these issues, presenting *Charitable Giving Seminar*, which was sponsored by and held at the residence of Archbishop Theodore E. McCarrick, Archdiocese of Newark, in 1999 and *Impact on Real Estate Valuation of the 1986 and 1988 Tax Acts* for the American Institute of Real Estate Appraisers.

Mr. Huttle received his B.S. from Rider College in 1976 and his J.D. from Rutgers University School of Law in 1985. He also received an LL.M. in Taxation from New York University, Graduate Division, in 1992.



DECOTIIS
DeCotiis, FitzPatrick & Cole, LLP

FHUTTLE@DECOTIISLAW.COM

Phone: 201.347.2100

Fax: 201.928.0588

Glenpointe Centre West
500 Frank W. Burr Boulevard, Ste.31
Teaneck, NJ 07666
United States of America

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Bar Admissions:

New Jersey (1988)

U.S. District Court, District of New Jersey

U.S. Court of Appeals, Third Circuit

U.S. Tax Court

Professional Memberships, Associations and Activities:

New Jersey State Bar Association

American Bar Association

Commissioner of the State of New Jersey Corporate Business Tax Study Commission

Appointed by Cardinal Theodore E. McCarrick as a Knight of the Equestrian Order of the Holy Sepulchre of Jerusalem

Member of the Board of Governors of the Hackensack University Medical Center

Chairman and President of the Bergen Performing Arts Center, Inc.

Trustee, Chairman of the Development Committee and member of the Executive Committee of Catholic Community Services

Trustee of the Englewood Community Foundation

Trustee of the Friendship House

Past Trustee, member of the Executive Committee, member of the Affiliation Committee and Chairman of the Legal and Audit Committee and Chairman of Gala of Palisades General Hospital