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EDUCATION

University at Notre Dame
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Patrick L. Emmerling is Administrator of the Firm's Employee Benefits, Estates and Trusts practice groups where he concentrates his practice in the area of estates and trusts, federal gift and estate taxation and elder law.

He received his B.S., *summa cum laude*, from Canisius College, where he serves as an adjunct professor and his J.D., *magna cum laude*, from the University of Notre Dame. He is admitted to practice in the state of New York and Florida.

Mr. Emmerling is a member of the Erie County and New York State Bar Associations and is listed in *Best Lawyers in America*.