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PRACTICE AREAS

Estates & Trusts

EDUCATION

University at Notre Dame
(J.D., *magna cum laude*, 1993)

Canisius College
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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.

Prior to joining the Firm, Mr. Emmerling practiced as a partner at the law firm of Cohen Swados Wright Hanifin Bradford & Brett, LLP. He is also a certified public accountant and serves as an adjunct professor at Canisius College.

He received his B.S., *summa cum laude*, from Canisius College 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*. He is a member of the Niagara Business Associates, an organization of business owners and executives in the Buffalo Niagara region. Mr. Emmerling is Past President of the Financial Planning Counselors of Western New York, Inc. and currently serves as Treasurer of the WNY Planned Giving Consortium, Inc.