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PRACTICE AREAS

Business & Corporate
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EDUCATION

State University of New York at
Buffalo
(J.D., *magna cum laude*, 1975)

State University of New York at
Buffalo
(M.B.A., 1971)

Canisius College
(B.S., 1970)

Thomas A. Palmer practices in the Firm's Business and Corporate practice group. He is the former Managing Partner of the Firm. For the last 30 years, he has been involved in all areas of counseling with respect to privately held and not-for-profit businesses with an emphasis on mergers and acquisitions, business, succession and estate planning as well as overall operational matters. His experience includes representation of parties to acquisitions, mergers, divestitures and reorganizations, representation of one of the area's largest real estate developers and construction contractors, representation of lenders and borrowers in commercial financing transactions, and daily representation of business clients in the manufacturing, health care, insurance, wholesale distribution, retail, real estate, and building and contracting sectors.

He received his B.S from Canisius College, and his M.B.A and J.D., *magna cum laude* from the State University of New York at Buffalo. Mr. Palmer is admitted to practice law in New York State, the U.S. District Court, Western District of New York State and the U.S. Tax Court.

Mr. Palmer was appointed a Senior Fellow in Entrepreneurship by the University of Buffalo School of Management in 2003 and is a member of the advisory board for the school's Center for Entrepreneurial Leadership where he was also a founding member of the Minority and Women Emerging Entrepreneur Program. He also serves as a director and member of the executive committees for the University at Buffalo Alumni Association and Board of Directors for Child & Adolescent Treatment Services as well as a director for Delta Development of WNY and the Old Fort Niagara Association.

He is a member of the American, New York State and Erie County Bar Associations, the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants. He has also been listed in Best Lawyers in America since 2001 and is listed in the Upstate New York Edition of Super Lawyers.