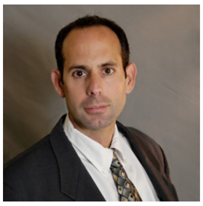
BALDWIN HASPEL BURKE & MAYER LLC LAW OFFICES

Leon H. Rittenberg, III



Partner
504.585.7845
leon3@bhbmlaw.com

Practice Areas

- Admiralty & Maritime
- Agreements Among Owners
- Business Formation
- Business Governance and Succession Planning
- Elder Law
- Energy/Offshore
- Estate Planning & Probate
- Federal & State Income Tax
- General Business
- IRS Examinations & Controversies
- Local & State Sales & Use Tax
- Mergers and Acquisitions
- Probate Administration
- Real Estate
- Secured Financing
- Taxation - Federal, State & Local
- Trusts
- Vessel Financing & Acquisition/Disposition
- Wills

Leon Rittenberg joined the Firm in 1994 and became a member in 2000. His practice is focused on serving the needs of small and mid-sized businesses and their owners including taxation, finance, estate planning, probate, real estate and related matters. Leon represents the interests of a number of oil service businesses, marine transportation companies and physician groups. Leon is active in the New Orleans community. Leon serves or has served on the Boards and Executive Committees of Touro Synagogue, the Hillel Center of New Orleans, the Young Leadership Council, the Associated Neighborhood Development, Inc., the Allied Professionals Committee of the Society of Financial Service Professionals, the Planned Giving Committee of Touro Infirmary, the Planned Giving Committee of Tulane University and the Neighborhood Development Foundation. He was the 2009 President of the Louisiana Chapter of the Association for Corporate Growth and President of the Associated Neighborhood Developments, Inc.

Leon is a Board Certified Tax Specialist and a Board Certified Estate Planning & Administration Specialist as certified by the Louisiana Board of Legal Specialization. He is recognized as a Louisiana Super Lawyer (Tax, Estate Planning & Probate and Business/Corporate) and in Best Lawyers in America (Non-Profit/Charities Law and Trusts & Estates).

Bar Admissions

- Louisiana Bar Admission 1993
- U.S. District Court for the Eastern District of Louisiana 1993
- U.S. District Court for the Western District of Louisiana 1993
- U.S. District Court for the Middle District of Louisiana 1993
- U.S. 5th Circuit Court of Appeals 1993
- U.S. Tax Court 1995
- U.S. Supreme Court 2002

Education

- University of Pennsylvania, B.S. Economics 1989, Magna Cum Laude
- Tulane University, J.D. 1992, Magna Cum Laude, Civil Studies Award winner, Tulane Law Review, Order of the Coif

Noteworthy

- Law Clerk, The Honorable Will Garwood, U.S. Fifth Circuit Court of Appeals

- Summer Associate, Office of Chief Counsel, Internal Revenue Service, Washington D.C.
- Certified Public Accountant, inactive

Publications

- The Construction Reserve Fund
- Capital Construction Fund
- Finance Talk
- Asset Protection
- Taxwise: Federal programs can reduce vessel owner's tax bills (Capital Construction Fund and Construction Reserve Fund)
- Author, Louisiana Ten Fold Approach to the Duty to Inform, 66 Tul. L. Rev. 151 (1991)
- Asset Protection
- Asset Protection Strategies
- Construction Reserve Fund vs. Capital Construction Fund
- Finance Talk
- Living Trusts
- Nonqualified Deferred Compensation
- Taxwise: Federal programs can reduce vessel owner's tax bills. (Capital Construction Fund and Construction Reserve Fund)
- The Capital Construction Fund and How It Works
- The Construction Reserve Fund

Reported Cases

- Otto Candies, L.L.C. v. United States, 288 F. Supp. 2d 730 (E.D . La. 2003).
- In re Succession of Costello, 200-2672 (La. App. 4th Cir. 2/13/02; 811 So. 2d 63).
- Thompson v. Radosta, 895 F. Supp. 113 (E.D. La. 1995).
- Chaupetta v. Keil's Antiques, Inc., 94 - 1854 (La. App. 4th Cir. 1/13/95); 694 So. 2d 922.
- Travelers Health Network of La v. Orleans Parish Sch. Bd. , 842 F. Supp. 236 (E.D. La. 1994).

Speeches

- 2010 - Advanced LLC Issues Seminar - "Mastering Estate Planning Issues"
- 2010 - OMSA; IRS Efforts to Enforce Tax Law on Foreign Vessels and Other Recent Tax Developments
- 2009 - OMSA Legal Forum - "The Ins and Outs of Vessel Sales and Liens"
- 2009 - BHBM 26th Annual CPA Seminar
- 2009 - Advanced LLC Issues Seminar - "Mastering Estate Planning Issues"
- 2009 - NAIFA/ SFSP Sections Day - "Back to the Basics" - Community Property, Wills and Life Insurance
- 2009 - BHBM Insurance Seminar for Life Underwriters
- 2008 - NBI Advanced LLC Issues
- 2008 - BHBM 25th Annual CPA Seminar
- Retirement Lifestyle Workshop
- 2008 - NAIFA/ SFSP Sections Day
- 2007 - National Business Institute - Use of Limited Liability Companies in Asset Protection and Estate Planning
- 2007 - NAIFA/SFSP Speech - Use of Limited Liability Companies in Asset Protection and Estate Planning
- 2006 - CLU Seminar - Pension Protection Act and Recent Tax Developments Affecting Life Underwriters 11/16/06
- 2006 - NAIFA/SFSP Sections Day - Katrina Tax Relief Issues
- 2006 - Gulf Opportunity Zone Act of 2005 and related Katrina Tax Issues - Offshore Marine Service Association 1/19/2006
- 2006 - Gulf Opportunity Zone Act of 2005 and related Katrina Tax Issues - SRSA Real Estate Group 1/18/2006
- 2005 - Asset Protection in Louisiana for the National Business Institute 5/25/2005
- 2005 - ALI-ABA S study in Professional conflicts: Representing the Decedent's Fiduciary; The Decedent's Beneficiaries; and the Decedent's Spouse Techniques
- 2005 - Estate Planning Wills, Trust, and Forced Heirship - Money Watch Live
- 2004 - Financial Analysts of New Orleans - Asset Protection
- 2004 - CPA Seminar - Asset Protection
- 2004 - Estate & Business Planning Seminar for Mass Mutual Financial Group 8/27/2004
- 2004 - Acadian Association of Life Underwriters - Tax and Estate Planning Issues Drafting Buy-Sell/ Redemption Agreements 3/25/2004
- 2004 - NAIFA/SFSP Sections Day Spring Seminar - Society of Financial Service Professionals - Buy-Sell Agreements

- 2004 - NAIFA GNO/SFSP Association - Charitable Planning
- 2003 - CLU Seminar - Tax and Estate Planning Issues in Drafting Buy-Sell/Redemption Agreements
- 2003 - Certified Public Accountant Seminar - Planning Opportunities Under "J. GRO - The Job & Growth Tax Reconciliation Act of 2003"
- 2003 - Acadian Association of Life Underwriters - Avoiding Life Insurance and Financial Planning Malpractice Claims
- 2003 - Recent Developments in Pensions and IRAs - CLE
- 2003 - Estate Planning Wills, Trusts, and Forced Heirship - Money Watch Live
- 2003 - Financing Options for Long Term Care other than LTCI