

HODGSON RUSS ATTORNEYS PAUL R. COMEAU AND TIMOTHY P. NOONAN RECEIVE BURTON AWARD FOR LEGAL WRITING

June 10, 2004

Paul R. Comeau, a partner at Hodgson Russ LLP, and Timothy P. Noonan, an associate, both members of the firm's State & Local Tax Practice Group, have been awarded the 2004 Burton Award for Excellence in Legal Writing for their article "Executive Compensation and Employer Withholding: A Closer Look at a Complicated Issue," published in the *Journal of Multistate Taxation and Incentives*, August 2003.

The Burton Award is presented in association with the Law Library of Congress. It honors 20 winners selected from nominations from the top 500 law firms in the United States and 10 winners from leading U.S. law schools.

The 2004 Burton Award will be presented June 14 in the Great Hall of the Library of Congress, Washington, D.C. The keynote speaker will be Paula Zahn, CNN host and moderator. Mr. Comeau will attend the ceremony and accept the award.

William C. Burton, Esq., founder and chairman of the awards, said, "Since our program's inception, we have seen dramatic progress towards plain, clear, and effective legal writing. The award winners exemplify superb legal writing and establish high standards for all professionals to follow."

In addition to being a member of Hodgson Russ's State & Local Tax Group, Mr. Comeau is a member of the International/Cross-Border, Estates & Trusts, General/International Tax, and Government Relations Practice Groups. Mr. Comeau serves as co-editor of *New York Tax Service* and *New York Tax Cases*. His articles have appeared in many national tax publications. Mr. Comeau is co-chair of the Multistate Tax Committee of the New York State Bar Association Tax Section, for which he has also served as chair and co-chair of the New York Tax Matters Committee, Interstate Taxation, Sales Tax, and Tax Tribunal Subcommittee. He lectures frequently throughout the United States on tax topics of importance to business executives and high net worth individuals. Mr. Comeau received a J.D. magna cum laude from University at Buffalo Law School, State University of New York and a B.A. cum laude from State University of New York at Buffalo.

Attorneys

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Mr. Noonan concentrates his practice on New York State and City tax issues. He is the author of numerous articles on state and local taxes, including "New York High Court Says Compensatory Tax Violates Fair Apportionment," *Journal of Multistate Taxation*; "State Sales Tax Nexus," *Canadian Tax Highlights*; "Tiptoeing Through the Nexus Minefield," *CPA Journal*; "IHCs: There Is Life After Geoffrey," *Journal of Multistate Taxation*; "The Ins and Outs of Multistate Taxation of Information Services," *Journal of Multistate Taxation*; and "New York Nexus," *Canadian Tax Highlights*. Mr. Noonan is on the faculty of the Foundation for Accounting Education's New York State Tax Review and Update. He received a J.D. magna cum laude from University at Buffalo Law School, State University of New York and a B.A. magna cum laude from State University of New York at Buffalo.

With approximately 200 attorneys practicing in all major areas of law, Hodgson Russ is the 206th largest law firm headquartered in the United States, as reported by the *National Law Journal*. It is one of approximately 100 firms in the country listed in *America's Greatest Places to Work with a Law Degree*. In addition, Hodgson Russ was named one of the country's most admired employers for 2003 by *American Employer Digest*. The Firm, which was established in 1817 and is among the oldest law firms in the U.S., is the only law firm that can count two former U.S. presidents, Millard Fillmore and Grover Cleveland, among its alumni. The eight offices of Hodgson Russ are located in Albany, Buffalo, JFK International Airport, Johnstown, and New York City, New York; Boca Raton and Palm Beach Gardens, Florida; and Toronto, Ontario, Canada.

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