

RAISING THE BAR

NH'S TOP ATTORNEYS

BY ERIKA COHEN AND MATTHEW J. MOWRY

Nulli secundus—or in Latin, second to none. When businesses or individuals need legal representation, they look for the best, whether it's a business merger or acquisition, a bankruptcy case, a divorce or a matter of litigation. They seek attorneys with a track record to get the job done.

The lawyers on this list are a devoted, competitive and driven lot who believe deeply in the law. So who are the top attorneys in the state? To find out, we surveyed lawyers across the state, asking them whom they would hire in a variety of legal fields. We wanted to know who NH lawyers consider to be best in class. Attorneys were allowed to nominate people from their own firm, but only if they also provided an equal number of nominations from other firms. Outside nominations were given more weight than internal nominations.

What emerged is a list of fascinating people (people who farm, develop alternative energy installations, fly planes, raise fainting goats, or in the case of Amy Kanyuk, recently took up learning the cello, in addition to being legal eagles), who have the respect of their colleagues and are known as go-to attorneys within their fields.

Two attorneys, Alan Reische and Cathy Green, made this list the last time we compiled it in 2002. There were also two ties. The first was between Reische, named a top attorney for corporate law, and Richard Samuels, named top attorney for securities law, who each received an equal number of votes for Mergers and Acquisitions. And it should come as no surprise that when it came to immigration law, the founding partners of GoffWilson, which is solely focused on immigration, both landed on top.

We're certainly not the first to recognize these attorneys, who between them have an impressive list of accolades and professional achievement. They also share a passion for the law, a zeal for their clients and a deep-rooted commitment to give back to the communities where they live and serve. We congratulate these attorneys for being named the best in their fields by their peers. They all raise the bar for the legal profession in NH.

Tax, Trusts & Estates: Amy K. Kanyuk

Co-founder and partner
McDonald & Kanyuk in Concord
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Years practicing law: 15
Law School: Boston College

tax point of view to do something, but from an emotional or family standpoint or from some other non-quantitative

issue it doesn't make any sense," Kanyuk says. "I always tell people don't do something if it makes you uncomfortable. If it's not achieving your goal other than saving you tax money, then it's not worth it."

While tax law may seem dry, Kanyuk says it's anything but. When families divvy up large estates, emotions run high. "Half of this job is being a therapist," she says. "It's being compassionate and cognizant of family issues."

That translates into knowing clients beyond their financials. Kanyuk learns her clients' family histories including which adult children don't get along or which siblings aren't involved in the family business. She

then uses that to structure an inheritance to ensure no one feels slighted, she says.

Estate taxes are a concern for her clients, especially since the Federal Estate Tax was repealed in January and the top gift tax reduced from 45 percent to 35 percent. Given that no one knows whether Congress will reenact or repeal the estate tax makes planning especially difficult.

Kanyuk has also been a vocal opponent on NH adopting a state estate tax. She says, "The situation we're finding is so many people in New Hampshire have a home in Florida. Florida has no state estate tax and is constitutionally prohibited from having one. So if New Hampshire enacts one, it is not a big deal for these people to switch their residency to Florida. ... That results in the loss of tax revenue for New Hampshire. On the one hand, I understand they [the NH Legislature] are desperate for money and are leaving no rock unturned, but I think they need to be careful about the effects of what they are doing." ■



CHRISTINE CARGIAN

New Hampshire is one of the wealthiest states in the country, and that's great news for Amy Kanyuk. She is the lawyer for many of the state's wealthiest citizens.

Kanyuk concentrates on estate and gift planning for individuals and families, and works extensively in succession planning for family businesses and asset protection. "Most of my clients are high net worth people who have businesses, sold a business or somehow accumulated a lot of wealth," she says.

She makes sure clients consider all aspects of their decisions, and not just the financial implications. "Don't let the tax tail wag the dog. You can have the greatest tax plan in the world and it makes sense from a