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AMY L. EARING is an associate attorney with Lavelle and Finn, concentrating in the areas of estate planning, estate administration, elder law, corporate law, not-for-profit corporations and tax planning. Ms. Earing graduated magna cum laude in 2004 from Siena College with a Bachelor of Business Administration in Accounting degree. She received her Juris Doctor *magna cum laude* from Albany Law School in 2007. Ms. Earing and Martin S. Finn co-authored chapter 21 B Tax Aspects in the book Mergers and Acquisitions, Cases and Problems by Wendy Davis and Ms. Earing also authored Chapter 22 B Accounting Issues. Ms. Earing is currently a member of the Coalition of Young Professionals, a committee of the Juvenile Diabetes Research Foundation of Northeastern New York and joined the Ambassador Committee of the Rensselaer County Regional Chamber of Commerce. Ms. Earing is admitted to practice in New York, Florida and Massachusetts