

# **Daniel Bernard and Viktoriya Kruglyak Join Farrell Fritz's Uniondale Office**

Daniel R. Bernard and Viktoriya Kruglyak have joined Farrell Fritz in its Uniondale, NY, office as associates.

Bernard, a Yaphank, NY resident, concentrates in estate planning and administration. Prior to joining Farrell Fritz, he was an associate at Twomey Latham in Riverhead, NY. Bernard earned his LL.M. in Taxation from New York University; his J.D. from Rutgers School of Law – Newark; and his BBA from Temple University. He is admitted to the New York, New Jersey and Florida Bars, as well as the United States Tax Court.

Kruglyak, a Brooklyn, NY resident, concentrates in commercial litigation. Prior to joining Farrell Fritz, she was an associate at a regional law firm headquartered in Uniondale. She earned her J.D. from St. John's University School of Law and her B.A. from Baruch College, The City University of New York. She is admitted to the United States District Courts for the Eastern and Southern Districts of New York.