



## Elena Salerno Flash

*Counsel*



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Elena Salerno Flash is counsel in the Health Care, Real Estate, Corporate and Tax Practices. Ms. Flash advises nonprofit organizations from formation to dissolution on corporate affairs, tax law, and regulatory and contract issues. She also advises an array of large developers and banks on complex healthcare and real estate transactions, including tax-exempt bond financings. Ms. Flash has also established and continues to provide counsel to a myriad of not-for-profit tax exempt organizations, and has served as general counsel for numerous nonprofit groups, including acute care hospitals, long term care facilities and substance abuse service agencies. In particular, she has extensive experience representing continuing care retirement communities regarding formation, licensing, financing and operations.

### PRACTICE AREAS

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- Corporate
- Real Estate
- Tax
- Health Care
- Nonprofit Governance & Tax-Exempt Organizations

### PROFESSIONAL AND COMMUNITY ACTIVITIES

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- Member, Finger Lakes Women's Bar Association
- Member, Tompkins County Bar Association
- Member, New York Bar Association

### SPEAKING ENGAGEMENTS

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- Hancock Estabrook 2017 Health Law Symposium (March 2017)
- Human Services Coalition of Tompkins County, Lobbying v. Advocacy - Understanding the Key Differences (January 2017)
- Human Services Coalition of Tompkins County, "Board Basics" (September 2015)

### PRESS AND PUBLICATIONS

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- ["Lobbying/Advocacy and Political Campaign Activity: The Limits on Nonprofit Organizations and Their Leaders", Hancock Estabrook 2017 Spring Newsletter](#)
- *Non-Profit Revitalization Act of 2013*, December 2013

## EDUCATION

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- Cornell Law School, J.D., 1985
- Harvard University, Ed.M., 1980
- Bryn Mawr College, A.B., 1979

## ADMISSIONS

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- New York