

CLIENT FOCUS:

**ENABLING DEVICES/TOYS FOR SPECIAL CHILDREN:
A UNIQUE COMPANY FOR THOSE WITH SPECIAL NEEDS**

It is always heartening to find a company that both provides a unique service to a population in need and has a financially successful business model. Enabling Devices, located in Hawthorne, New York, is such a company.

Enabling Devices, originally named “Toys for Special Children,” is a 40-year-old company that develops both toys and learning tools for physically disabled children and adults.

The company began when Steven Kanor, a biomedical engineer, was asked to adapt a Fisher Price radio with a switch that a physically disabled child could use. After doing so, Kanor began to tinker in his garage, coming up with new devices for children with a wide range of physical challenges. With a strong need for these types of products, the company grew.

Enabling Devices focuses on learning through play. While some toys are mainstream toys that are adapted for those with special needs (such as a Tickle Me Elmo with a switch instead of a squeezing mechanism), many others (such as the Explorer Center) are toys created with circuits and motors to control lights, bells, and other sounds so that children learn about cause and effect, visual tracking, etc. Still other toys are part of an incentive program, teaching, for example, a child to persevere in efforts to lift an arm.

The devices that have been developed for both children and adults have kept pace with technology. There are arms that hold an iPad to a wheelchair, iPods with an on/off switch, and their biggest seller, a “communicator” box that can speak up to 180 statements for someone.

With twenty-seven employees and over fifty new products being developed each year, Enabling Devices is going strong. Recently Kanor began to look ahead to his eventual retirement. Concerned that a sale to or merger with another company might compromise his company’s philosophy, Kanor decided to create an Employee Stock Ownership Plan (ESOP) and sell the company’s stock to the ESOP. The ESOP, formed by Danziger & Markhoff LLP together with investment firm CSG Partners and accounting firm Citrin Cooperman & Company, LLP, permitted Kanor to retain his influence in the company, leave something to his children, and eliminate corporate taxes, thereby providing the company with additional funds to invest in its employees and the research and development of new products.

To learn more about Enabling Devices, Inc., visit their website at www.enablingdevices.com.

Please contact or Robert B. Danziger, Esq., or Jay Fenster, Esq., with any questions about ESOPs.

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