National Association of Estate Planners & Councils & The NAEPC Foundation

44th Annual Conference

November 14-16, 2007
New Orleans, LA

Co-hosted by
The New Orleans Estate Planning Council
Mail registration and check to:
National Association of Estate Planners & Councils
1120 Chester Ave., Suite 470
Cleveland, OH 44114-3514
Or register online at www.naepc.org
Or fax registration with credit card information to: 216-696-2582

Affiliated Local Council Administrator (no charge)
Affiliated Local Council Board Member
Affiliated Local Council Member
NAEPC Member At-Large
NAEPC Past President

Early Registration Discount
Early rate applies for Council Leadership Day or Educational Package registrations received prior to September 14, 2007. (See fee computation below.)

<table>
<thead>
<tr>
<th>Member</th>
<th>Non-member</th>
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<tbody>
<tr>
<td>Council Leadership Day Package</td>
<td>$700</td>
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<tr>
<td>Conference Educational Package</td>
<td>$600</td>
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<tr>
<td>3-day Companion Registration Package</td>
<td>$275</td>
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<tr>
<td>2-day Companion Registration Package</td>
<td>$225</td>
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*A $50 Late Fee will be applied to ALL registrations postmarked on or after October 31, 2007.

I have chosen technical education breakout sessions from the shaded box below:

- Life Settlements: Lies, Damn Lies and Outstanding Planning Opportunities
- GRATS vs. Installation Sales vs. Straight Gifts
- Planning for Non-Traditional and Blended Families
- Early Rate applies for Council Leadership Day or Educational Package registrations prior to September 14, 2007.

Fee Computation
Primary Registrant Fee
Less $50 discount
(If postmarked by September 14, 2007)
Companion Registrant Fee
Late Fee ($50 if postmarked later than 10/31/07)
TOTAL ENCLOSED
FRIDAY, NOVEMBER 16, 2007

7:00 am-8:00 am  Breakfast

8:00 am-8:30 am  Recognition of 2007 Distinguished Accredited Estate Planners
Presentation of 2007 Hartman Axley Lifetime Service Award

8:30 am-10:00 am  “Estate Planning for Middle Class Clients”
Jonathan G. Blattmachr, JD, AEP

10:00 am-10:30 am  Break

10:30 am-12:00 noon  “The Ethical Edge”
Richard M. Weber, MBA, CLU

12:00 noon-1:00 pm  Lunch

1:00 pm-2:30 pm  “Planned Giving Strategies”
Jerry J. McCoy, LL.B., LL.M.

2:30 pm-3:00 pm  Break

3:00 pm-3:45 pm  “Working More Effectively with Widows”
Alexandra Armstrong, CFP®, CMFC

3:45 pm-5:00 pm  “Estate and Gift Tax Audits – Drafting and Practical Suggestions for Ultimate Success”
Louis A. Mezzullo, JD

SPEAKERS

LOUIS A. MEZZULLO, JD
Louis A. Mezzullo is a partner in the law firm of Luce, Forward, Hamilton & Scrupps LLP, working principally out of its Rancho Santa Fe, CA office. His principal areas of practice are taxation, estate and business succession planning and employee benefits. He is on the faculty of the University of Miami School of Law Graduate Program in Estate Planning. He also lectures for the CLE Committee of the Virginia Bar Foundation and the Virginia Society of CPAs. He was an adjunct professor of law at the University of Richmond Law School from 1978 until 2006. He is listed in Who’s Who in American Law, Who’s Who in Emerging Leaders and Who’s Who in America (Marquis Who’s Who Publishers) and in The Best Lawyers in America (for Tax, Employee Benefits and Trusts and Estates) (Woodward/White Publishers).

JEFFREY N. PENNELL
Jeffrey N. Pennell is the Richard H. Clark Professor of Law at Emory University School of Law in Atlanta, GA. A graduate of Northwestern University School of Law, he is a member of the American Law Institute, an Adviser for its Restatement of the Law (Third) of Property - Wills and Other Donative Transfers, an Associate Reporter for its Restatement of the Law (Third) of Trusts, a former member of the Council of the Real Property, Probate & Trust Law Section of the American Bar Association, an Academic Fellow and Former Regent of ACTEC, and an Academician of The International Academy of Estate and Trust Law. His various publications include Income Taxation of Trusts, Estates, Grantors and Beneficiaries (West 1987), Federal Wealth Transfer Taxation (West 2003), Wealth Transfer Planning and Drafting (West 2005), Estate and Trust Planning (ABA 2005), the Tax Management Portfolio on Estate Tax Apportionment (BNA 2001) and on the Marital Deduction (BNA 2004), and he is the successor author of Career & Pension in Estate Planning (6th ed.).

WINTON C. SMITH, JR., JD
Winton C. Smith, Jr. is a practicing attorney who specializes in estate tax strategies and tax planning, financial development and planned giving for charitable organizations. His background includes 25 years of practical experience in structuring and marketing major gifts. He represents both individual philanthropists and charitable institutions, keeping them informed of the latest tax law changes affecting charitable gifts. Mr. Smith’s ability to present the many complex subjects involved in charitable giving in an easy-to-understand manner sets him apart from other lecturers. He conducts the Council for the Advancement and Support of Education (CASE) Planned Giving Institute in various cities across the country each year and is the only CASE presenter to consistently receive top ratings for his delivery of the course, “Introduction to Planned Giving.” Mr. Smith has been a frequent speaker at programs sponsored by the National Council on Planned Giving (NCPG), Association of Fundraising Professionals (AFP) and the Association for Healthcare Philanthropy (AHP). He regularly presents charitable tax strategy seminars and workshops for bar associations, estate planning councils, colleges, universities, law schools and hospitals, as well as natural resources and conservation, religious, social welfare and other charitable organizations.

JOHN A. WARNICK, JD
John A. Warnick is a senior partner in the Denver office of Holme Roberts & Owen LLP, a firm of 250 lawyers with offices in Denver, Los Angeles, San Francisco, Salt Lake City, Boulder, Colorado Springs, London and Munich and chairs the firm’s Individuals, Trusts and Family Business practice group. Mr. Warnick is a Fellow of ACTEC, a member of AFBIE (Attorneys for Family Held Enterprises) and Advisors in Philanthropy. He also serves as a member of the advisory board of the Family Building Institute, on the Board of Elders of the Copper Beech Tree Society and as an advisor to a 501(c)(3) organization which is seeking to become a “global community foundation.” Mr. Warnick has written and spoken extensively across the nation. He was the author of two BNA Tax Management Portfolios. He co-authored Selecting a Trustee in the 21st Century which was published in the March/April 2002 issue of Probate and Property. He is currently serving as co-editor of a book on best practices for trusts and large gifts and is also working on two other books entitled The Generative Trust, Trustee and Trust Advisor and the New Vocabulary of Family Wealth which he hopes to complete in 2008. Mr. Warnick received a BA, magna cum laude, from Brigham Young University and his JD from George Washington University.

RICHARD M. WEBER, MBA, CLU
Richard M. Weber is known as one of the life insurance industry’s leaders for his work in insurance company and product Due Care. A successful life insurance salesman for 25 year and 20 year life member of the Million Dollar Round Table, he joined Merrill Lynch Insurance Group and from late 1993 served as Vice President and Manager of Client Education and Field Development. Since that time, Mr. Weber founded and is President of The Ethical Edge, Inc., providing training and consultative services that help empower both agents and their clients to explore and view life insurance in the broader context of financial planning. During this same period, he was a co-developer of Dynamic Insurance Solutions and Historic Variability Module, computer based tools that have begun to revolutionize the way advisors and their clients view life insurance products. Mr. Weber served for 11 years as an Instructor of Insurance at the University of California at Berkeley’s Program in Personal Financial Planning and from 1993 through 1998 served as Adjunct Professor of Ethics at The American College in Bryn Mawr, PA. His monthly Due Care column for Life Insur (also a contributing author to Ethical Selling during the industry’s most turbulent decade. Mr. Weber is a successful life insurance salesman for 25 years and 20 year life member of the Million Dollar Round Table. He is also a contributing author to Managing Sales Professionals, a text for management training published by The American College. Other periodicals in which Mr. Weber’s writings have appeared include Probe, The Society Pogue, The Journal of Financial Services Professionals, Trusts & Estates, Estate Planning Magazine, and Best’s Review. He is the author of a self-published book on life insurance professionals: The Ethical Edge: How to Compete with your Integrity Intact (and Still Get the Sale!) and his newest book, Revealing Life Insurance Secrets: How the Pros Pick, Design, and Evaluate Their Policies, is directed at advisors and financial service professionals. Mr. Weber holds an MBA from the University of California at Berkeley with a specialty in Insurance and Finance.
Thursday evening Social Event – Dinner & Self-Guided Tour of The Presbytere

THURSDAY, NOVEMBER 15, 2007 – 6:30 pm - 9:00 pm

The Presbytere, originally called the Casa Curial (Ecclesiastical House), derives its name from the fact that it was built on the site of the residence, or presbytere, of the Capuchin monks. It was designed in 1791 to match the Cabildo, or Town Hall, on the other side of St. Louis Cathedral. As with the Cabildo and the Cathedral, construction was financed by philanthropist Don Andrés Almonester y Roxas. The second floor, however, was not completed until 1813, when the Wardens of the Cathedral assumed responsibility for the final phase. The building initially was used for commercial purposes until 1834 when it became a courthouse. In 1847 the structure’s mansard roof was added. The Presbytere became a part of the Louisiana State Museum in 1911. The property now houses Mardi Gras memorabilia.

At this event you will experience the fantasy, fun and fascination of Louisiana’s famous tradition, Mardi Gras. Carnival Time in Louisiana captures the essence of this event through rare artifacts, elaborate displays and imaginative technology.
Council Leadership Day is designed to be a sharing session among leaders of NAEPC Affiliated Local Councils. The morning is dedicated to the National Association of Estate Planners & Councils Annual Meeting while afternoon sessions will be committed to leadership development. The attendee can expect to interact with fellow volunteer leaders, attend breakout sessions designed for idea sharing & growth and learn about ongoing NAEPC programs and services. Over 40% of affiliated local councils are represented by officers and/or board members each year. Don’t miss the opportunity to share your council’s successes and learn how to overcome the struggles!

It is the NAEPC’s belief that an important part of leadership development and knowledge lies within council staff. As such, Administrators (paid council staff) are encouraged to attend the Council Leadership Day activities at no charge.

**COUNCIL LEADERSHIP DAY SCHEDULE**

- **8:00 am - 8:30 am**  
  Breakfast
- **8:30 am - 10:15 am**  
  NAEPC Annual Meeting
- **10:15 am - 10:45 am**  
  Break
- **10:45 am - 12:00 noon**  
  “Focus Group” Sessions with NAEPC leaders and staff
- **12:00 noon - 1:00 pm**  
  Lunch
- **1:00 pm - 5:00 pm**  
  Council Leadership Sharing Sessions  
  Concurrent Session for Administrators
- **5:00 pm - 7:00 pm**  
  Welcome Reception for council leaders, administrators and educational attendees.

* A detailed final schedule will be distributed to registered attendees via email prior to the event.

**CONTINUING EDUCATION CREDIT INFORMATION**

To receive CE credit – guidelines require:
- being on time and staying through each session
- completing any necessary forms or paperwork

Continuing education credit will be requested for Thursday, November 15, 2007 and Friday, November 16, 2007.

Legal and insurance credit requests will be filed in Louisiana. The NAEPC will provide documentation to assist those in states other than Louisiana in applying for credit in their home state, but cannot guarantee acceptance of the course for credit. The NAEPC will file a credit request for the following disciplines or types of credit; CTFA, PACE and CFP®.

The NAEPC recommends a total of 12 credits for CPA’s in Specialized Knowledge and Applications. The NAEPC’s 44th Annual Conference is an advanced educational program and preparation is not required prior to attending. The National Association of Estate Planners & Councils is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State Boards of Accountancy have final authority on the acceptance of individual courses for CPE Credit. Complaints regarding registered sponsors may be addressed to the National Registry CPD Sponsors, 150 Fourth Avenue North, Ste. 700, Nashville, TN, 37219-2417. Website: www.nasba.org. For more information regarding administrative policies, such as complaint and refund, please contact the NAEPC office at (866) 226-2224.
THURSDAY, NOVEMBER 15, 2007

7:00 am-8:00 am
Breakfast

8:00 am-8:10 am
Welcome & Opening Remarks

8:10 am-9:50 am
“Charitable Remainder Trusts”
Winton C. Smith, Jr., JD

10:00 am-10:50 am
“Creative Uses of Life Insurance in Estate & Financial Planning”
Jonathan G. Blattmachr, JD, AEP

10:50 am-11:20 am
Break

11:20 am-12:20 pm
(Breakout Sessions, indicate choice on registration form)

“Life Settlements: Lies, Damn Lies and Outstanding Planning Opportunities”
Harry M. Beck, CLU, CFA, CFP®

“GRATS vs. Installment Sales vs. Straight Gifts”
Jonathan G. Blattmachr, JD, AEP

“Planning for Non-Traditional and Blended Families”
Regina O. Matthews, JD

12:20 pm-1:20 pm
Lunch

1:20 pm-3:00 pm
“Recent Developments in Estate Planning”
Jeffrey N. Pennell

3:00 pm-3:20 pm
Break

3:20 pm-5:00 pm
“Changing the Paradigm of Trusts & Family”
John A. Warnick, JD

6:30 pm-9:00 pm
Social Event at The Presbytere
The conference is headquartered at The Astor Crowne Plaza (www.astorneworleans.com). The hotel is a AAA Four Diamond property and the gateway hotel to New Orleans’ most exciting destination - the world famous French Quarter. Located where Bourbon Street meets Canal Street, The Astor Crowne Plaza allows for quick access to the excitement of Bourbon Street and nearby downtown attractions of Harrah’s Casino, Aquarium of The Americas, Riverwalk Shopping Center, Morial Convention Center, N.O. Sports Arena and the Superdome. The historic and cultural experience that attracts more than 10 million people to New Orleans each year is as rich, charming and welcoming as ever. It’s no surprise that the New York Times has named New Orleans the “Comeback of the Year” and both Orbitz and Travel + Leisure have chosen it as one of their top destinations for 2007.

New Orleans is the birthplace of jazz and the place some of the world's most popular musicians - from Louis Armstrong to Lenny Kravitz - have called home. A melting pot of musical inspirations and innovations, New Orleans has embraced music as an indelible part of its history, an important facet of its identity and one of the most colorful threads in its cultural tapestry. From street performers to intimate clubs, jazz funerals to festivals and symphonies to headlining rock concerts, music continues to permeate - and enrich - every day of life in New Orleans.

Walk the streets of New Orleans today and you’ll still hear it: the hum, the beat, the rhythm. It’s everywhere. It pours out of nightclubs and concert halls, rises from churches and theatres, fills the streets, echoes across festival grounds and permeates the neighborhoods. Jazzy and jubilant, soulful and spiritual, rocking and rolling - New Orleans music tells the story of the city and its people to anyone who will hear it and in the most eloquent ways imaginable.


Weather in New Orleans, LA mid-November is pleasant. Daytime temperatures average in the low 70’s and evening temperatures average in the low 50’s.

The conference attire is business casual, including Thursday’s Social Event.

The conference is headquartered at The Astor Crowne Plaza with a special conference rate of $189 single or double occupancy (plus tax and a $2/night room night occupancy fee). Club level accommodations are available at $239/night, subject to availability. To guarantee the conference rate, reservations must be made no later than October 12, 2007 by calling (888) 696-4806 and referencing group code “National Association - AEP”. The conference rate cannot be guaranteed for reservations made after October 12, 2007.

Any cancellation of a conference registration must be received in writing. A full refund will be given if notice is received on or before September 28, 2007. Registrants who cancel between September 28, 2007 and October 31, 2007 will forfeit a $100 administrative fee. No refunds will be granted after November 1, 2007. Refund or credit will not be issued to no-show registrants.

The NAEPC is teaming up with New Orleans Area Habitat for Humanity® to host a volunteer experience on Saturday, November 17, 2007 from 8:30 am – 3:00 pm. The organization offers opportunities for conference attendees, sponsors and companions to help with all aspects of home building in a targeted area of the city. Volunteers do not need to be an expert in construction to help out on a work site, but must be at least 16 years of age or older to participate. Those who are 14 and 15 are allowed on site but must have direct adult supervision and are limited in the tasks they can perform such as painting or landscaping. Ultra hazardous activity such as using power tools, excavation, demolition or working on rooftops is not permitted by anyone under the age of 18.

Specific details about the work site will be available closer to the beginning of the conference. Transportation to and from the job site will be provided. Please be sure to indicate your participation, and that of any additional volunteers, by stating the same on the registration form.

All Council Leadership Day and Educational Registrants will receive the technical materials in two formats – a CD that contains long outlines from each speaker (if provided) and a binder that contains a short outline from each speaker (if provided). Registrants are encouraged to bring a laptop computer to access the materials on the CD. Long outlines will also be provided on the internet prior to the conference provided the speaker has given the NAEPC permission to do so. Each registrant will be furnished with a printed roster of attendees of those that registered prior to October 31, 2007.

The conference is held at The Astor Crowne Plaza, 1010 Canal Street, New Orleans, LA 70112.