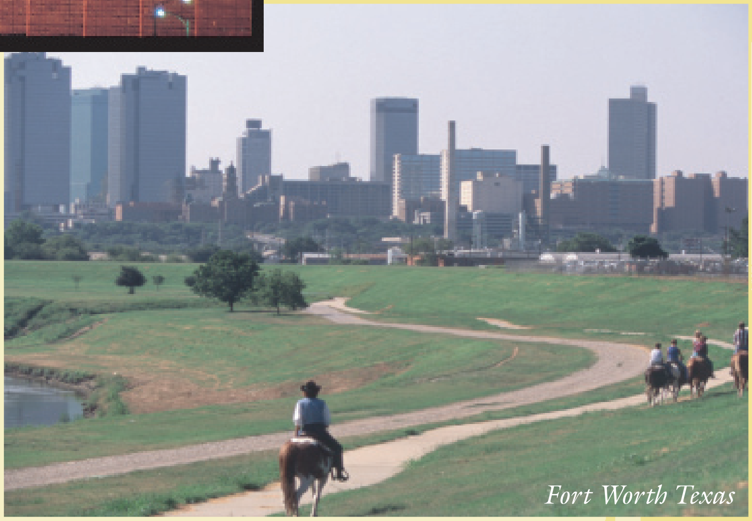
42nd Annual Conference

National Association of Estate Planners & Councils

New Ideas in the Old West


Dallas Texas


Fort Worth Texas

September 14-16, 2005
The Gaylord Texan Resort and
Convention Center

Grapevine, Texas
… Where Dallas & Fort Worth Meet

Co-hosted by
The Estate Planning Council of North Texas

FIRST NAME

LAST NAME

NICKNAME FOR NAMETAG PURPOSES

COMPANY

DESIGNATIONS

STREET ADDRESS

CITY, STATE, ZIP

PHONE

FAX

E-MAIL ADDRESS FOR REGISTRANT

AFFILIATED LOCAL COUNCIL

❑ I have read and understand the continuing education and refund policies.

* Registration must be received by August 15, 2005 to be included in the roster of attendees.

COMPANION NAME

COMPANION STREET ADDRESS

COMPANION CITY, STATE & ZIP

COMPANION PHONE

COMPANION E-MAIL

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

❑ VISA
❑ MasterCard
❑ American Express

ACCOUNT NUMBER | EXP. DATE

SIGNATURE | DATE

Please check all that apply.

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

Early rate applies for registrations ***received*** prior to July 15, 2005
Regular rate applies to registrations received on or after July 15, 2005.

	Early	Regular*
Council Leadership Day Package	$450	$495

Includes Council Leadership Day sessions, technical education sessions, presentation material, conference breakfasts & luncheons, the Wednesday evening Welcome Reception & the Thursday Social Event.

2-Day Conference Educational Package	$395	$450*

Includes the Wednesday evening Welcome Reception, technical education sessions, presentation material, conference breakfasts & luncheons & the Thursday Social Event.

Companion Registration Package	$225	$225

Includes conference breakfasts, transportation to and from the companion tours, the Wednesday evening Welcome Reception and the Thursday evening Social Event.

****A $50 Late Fee will be applied to ALL registrations postmarked on or after August 15, 2005.***

❑ I am a ***Council Leadership Day Package*** Registrant
- ❑ I will attend the Welcome Reception on Wed., September 14, 2005
- ❑ I will attend the Social Event on Thur., September 15, 2005
- ❑ I have chosen technical education breakout sessions from the shaded box below

❑ I am a ***2-Day Conference Educational Package*** Registrant
- ❑ I will attend the Welcome Reception on Wed., September 14, 2005
- ❑ I will attend the Social Event on Thur., September 15, 2005
- ❑ I have chosen technical education breakout sessions from the shaded box below

❑ I am registering as a ***Companion***
- ❑ I will attend the Wed., September 14, 2005 trip to Fort Worth
- ❑ I will attend the Welcome Reception on Wed., September 14, 2005
- ❑ I will attend the Thur., September 15, 2005 trip to Grapevine
- ❑ I will attend the Social Event on Thur., September 15, 2005
- ❑ I will attend the Fri., September 16, 2005 trip to Dallas

Fee Computation

Primary Registrant Fee ________
Companion Registrant Fee ________
Late Fee ($50 if postmarked later than 8/15/05) ________
TOTAL ENCLOSED ________

Technical Education Breakout Session Choices

Thursday, September 15, 2005 10:30 am - 11:15 am

______ Drafting Technology: Quicker, Better, More Accurate, Cheaper - With Style
Thomas C. Baird, JD & Michael V. Bourland, JD, LL.M.

______ Care & Maintenance of FLP's
William R. Cousins, III, JD, LL.M., CPA

______ The Bunk Stops Here
W. Michael Cox

______ Advanced Care Planning, It's Not Just About Insurance
Mike Seefeld, MS, CPA

Friday, September 16, 2005 10:30 am - 11:15 am

______ Shrink Shrank Shrunk, Shrinking Capacity and Competence
Jaye Crowder, M.D.

______ What to Look for in a Business Valuation Report for Your Clients
James M. Hill, FASA, CBA

______ How to Work Out of Trust Mills
Elizabeth A. Howard, JD

GENERAL INFORMATION

LODGING INFORMATION

A block of rooms has been reserved at the Gaylord Texan Resort & Convention Center located at 1501 Gaylord Trail in Grapevine, Texas. A special rate of $169 has been made available for conference attendees. To make reservations, call the hotel directly at (866) 782-7897 no later than Monday, August 15, 2005. Be sure to reference the National Association of Estate Planners & Councils when calling. Reservations made after August 15, 2005 cannot be guaranteed at the group rate. For more information about the Gaylord Texan Resort & Convention Center, please visit their website at www.gaylordhotels.com.

CANCELLATION POLICY

Any cancellation of a conference registration must be received in writing. A full refund will be given if notice is received on or before June 30, 2005. Registrants who cancel between July 1, 2005 and August 31, 2005 will forfeit a $100 administrative fee. No refunds will be granted after September 1, 2005. Refund or credit will not be issued to no-show registrants.

CONTINUING EDUCATION

To receive CE credit – guidelines require:
- being on time and **staying through the entire conference**
- receiving verification of attendance upon exiting
- completing any necessary forms or paperwork

Governing bodies do not permit any deviation from these requirements.

Legal and insurance credit requests will be filed in Texas and Florida. The NAEPC will provide documentation to assist those in states other than Texas and Florida 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 13 credits for CPA's; 11.25 in Specialized Knowledge and Applications and 1.75 in Taxation. "New Ideas in The Old West" 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.

ROSTER OF ATTENDEES

All Council Leadership Day Package and 2-day Educational Registrants will receive a printed roster of attendees sorted by last name, company name and home state. Registrations must be received by August 15, 2005 to be included in the Roster of Attendees. Registrant information will not be available prior to the conference.

AIRLINE DISCOUNT

Detailed airport information about the Dallas/Fort Worth International Airport can be found on their website, http://www.dfwairport.com

The NAEPC has arranged for special discounts on flights to Dallas/Fort Worth Airport between September 10, 2005 and September 18, 2005 on American Airlines, the official airline of the NAEPC's 42nd Annual Conference. To purchase tickets at the discounted rate, call the American Airlines Meeting Services desk at (800) 433-1790. Be sure to reference file number A7195AA when making your reservations. Additional discounts apply when making reservations more than 30 days prior to your departure.

GROUND TRANSPORTATION

RENTAL CAR DISCOUNT — The NAEPC has arranged for special discount rates with Avis Rent-a-Car Systems, Inc. To make reservations, call Avis directly at (800) 331-1600 AWD # J998224/National Association of Estate Planners & Councils when calling.

TAXICAB & SHUTTLE DISCOUNT — Super Shuttle offers exclusive non-stop service to the Gaylord Texan Resort and Convention Center from DFW Airport. Reservations are not necessary for arrival at the airport between the hours of 5:00 a.m. and 7:00 p.m. After claiming your luggage, proceed to the "Shared Ride" area on the upper level. Look for the orange Super Shuttle signs and board a **Gaylord Texan** shuttle. The fare is $12.00 per person each way.

Reservations are suggested for flights arriving after 7:00 p.m. Super Shuttle's toll free reservation line is (800) 258-3826. Please call at least 24 hours in advance of your pick-up time.

More information about Super Shuttle can be found at www.supershuttle.com.

WEATHER / ATTIRE

Weather in the Dallas/Fort Worth area mid-September is pleasant. Guests are urged to prepare for nights in the upper 60s and days in the mid-80s.

Business casual attire is the conference standard. **Casual dress is strongly recommend for the Thursday Social Event to the Fort Worth Stockyards, Billy Bob's Texas, and Joe T. Garcia's.**

COMPANION PROGRAM

***Companion Registrant Information** – $225 Companion Conference registration fee includes all breakfasts, Wednesday evening Welcome Reception, transportation to and from the companion tours and the Thursday evening Social Event. Educational sessions are not available to companions.*

WEDNESDAY, SEPTEMBER 14, 2005

FORT WORTH, TEXAS…THE MUSEUM CAPITAL OF THE WEST!

In this single city, you can explore a truly incredible array of Fort Worth museums – from the artistic to the historic, from the ancient to the modern.

In the cultural district, you'll find many sensational Fort Worth museums within easy walking distance of one another – including the Kimbell Art Museum, the Modern Art Museum of Fort Worth, the Fort Worth Museum of Science and History, the Amon Carter Museum and the National Cowgirl Museum & Hall of Fame. Many Fort Worth museums are devoted to the city's rugged, colorful past, including the Cattle Raisers Museum and the Stockyards Museum.

Start exploring Fort Worth museums now by visiting the Fort Worth Convention & Visitors Bureau website at http://www.fortworth.com/01visitors/0106museums/0106museums.shtml.

THURSDAY, SEPTEMBER 15, 2005

GRAPEVINE, TEXAS…WHERE DALLAS & FORT WORTH MEET!

Listed on the National Register of Historic Places, downtown Grapevine and its surrounding areas have a variety of attractions waiting for you! Grapevine is home to many wineries and tasting rooms as well as the Texas Wine and Grape Growers Association.

Step back in time and relive the proud heritage of Grapevine's forefathers. Walk along the avenues of the historic Main Street District. Interested in shopping? Whether you're on historic Main Street or at one of our shopping centers, Grapevine delivers. A specific schedule of events will be released closer to this companion tour.

Specific Grapevine, Texas information can be found online at www.grapevinetexasusa.com.*

FRIDAY, SEPTEMBER 16, 2005

DALLAS WEST END HISTORIC DISTRICT

The West End, Dallas' true historic district, sets the stage for the story of Dallas when it was first settled in the mid-1800's. Since then, chapters continue to unfold daily along its picturesque streets and within its buildings.

What makes the West End unlike any other area of Dallas? It offers visitors a window into the past with beautifully preserved and masterfully renovated historical buildings. The West End also provides a host of recreational opportunities such as retail attractions, fascinating museums, exciting nightlife, and a variety of cultural events. Visitors enjoy all of this in one of the most "happening" neighborhoods in Dallas. There is something for everyone and you'll find it along the tree-lined streets and brick sidewalks.

This area features The Sixth Floor Museum at Dealey Plaza, the John F. Kennedy Monument, a variety of shopping venues, and an outstanding collection of restaurants. Visit www.dallaswestend.org for more information.*

Thursday's Social Event for all attendees
A Trip on the Grapevine Vintage Railroad to the Fort Worth Stockyards, Dinner at Joe T. Garcia's & Dancing Lessons at Billy Bob's Texas

THURSDAY, SEPTEMBER 15, 2005 – 5:30 PM

Our group will leave the hotel and head over to the Grapevine Vintage Railroad depot for a trip into the Fort Worth Stockyards. From there, we'll move over to world famous **Joe T. Garcia's** for dinner. **Joe T. Garcia's Mexican Restaurant** was established on July 4, 1935 by Mr. and Mrs. Joe T. Garcia. With a seating capacity of only sixteen, Joe, his wife, and their five children ran their tiny business with love and determination. By the 1970's Joe T. Garcia's was one of the most popular restaurants in the Dallas-Fort Worth area. With their loyal customers, the restaurant began to grow not only in popularity buy also in size. The restaurant now seats hundreds! After dinner, the group will be bussed to **Billy Bob's Texas,** "the World's Largest Honkey Tonk", for country line dancing lessons! The building now known as Billy Bob's Texas was built in 1910 and was once a large open-air barn for housing prize cattle during the Fort Worth Stock show. The facility now features concerts and live bull riding on the weekends!

Casual attire is recommended for this event.

COUNCIL LEADERSHIP DAY PROGRAM

WEDNESDAY, SEPTEMBER 14, 2005

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.

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 Council Leadership Day.

COUNCIL LEADERSHIP DAY SCHEDULE*

8:00 am - 8:30 am
Breakfast

8:30 am - 10:00 am
NAEPC Annual Meeting

10:00 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

5:30 pm - 7:30 pm
Welcome Reception for council leaders, administrators and educational attendees.

** A detailed schedule will be released closer to the event.*

"Having participated in Council Leadership Day for the past two years, I would highly recommend that my fellow officers consider attending. The session is not just for Council Presidents; it was a great way to learn more about our national organization and to prepare for a primary leadership role. Officers from a wide variety of membership sizes and geographic locations create a real synergy, leading to creative, alternative solutions for the challenges that all our councils face today."

June A. Seech, Treasurer
Estate Planning Council of Cleveland

"Getting to know administrators from other councils and exchanging ideas was very beneficial. I look forward to meeting with many in Texas - and even more in New Orleans in 2006!"

Leila Schumacher, Executive Director
New Orleans Estate Planning Council

PROGRAM

WEDNESDAY, SEPTEMBER 14, 2005

5:30 pm-7:30 pm
Welcome Reception for all Attendees

THURSDAY, SEPTEMBER 15, 2005

7:00 am-8:00 am
Breakfast

8:00 am-8:15 am
Welcome & Opening Remarks

8:15 am-10:00 am
"Practical Planning for Retirement Benefits (What to do for Real Clients in Real Life)"
Natalie B. Choate, Esq., AEP

10:00 am-10:30 am
Break

10:30 am-11:15 am
(Breakout Sessions, indicate choice on registration form)

"Drafting Technology: Quicker, Better, More Accurate, Cheaper – With Style"
Thomas C. Baird, JD & Michael V. Bourland, JD, LL.M.

"Care and Maintenance of FLP's"
William R. Cousins, III, JD, LL.M., CPA

"The Bunk Stops Here"
W. Michael Cox

"Advanced Care Planning – It's Not Just About Insurance"
Mike Seefeld, MS, CPA

11:30 am-12:15 pm
"Exercising Discretion in Discretionary Trusts"
Susan Porter, JD, LL.M., CTFA, AEP

12:15 pm-1:15 pm
Lunch

1:15 pm-2:00 pm
"Dimensioning Charitable Remainder Trusts"
Paul S. Lee, JD, LL.M.

2:00 pm-2:45 pm
"Offshore Trusts and Related Wealth Preservation Strategies"
Mario A. Mata, JD, CPA

2:45 pm-3:15 pm
Break

3:15 pm-5:00 pm
"Latest Planning Strategies"
Jonathan G. Blattmachr, JD

5:30 pm
Social Event – see "Companion Program" page for more details.

Attendees must stay through the entire conference to receive CE Credit.

SPEAKERS

THOMAS C. BAIRD, JD
Thomas C. Baird is President and Shareholder of Baird, Crews, Schiller & Whitaker, P.C. He is Board Certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization. Mr. Baird is a frequent author and lecturer for CLE programs, including the State Bar of Texas, American Bar Association, American College of Trust and Estate Counsel and Notre Dame Tax and Estate Planning Institute.

JONATHAN G. BLATTMACHR, JD
Jonathan Blattmachr is a partner in the law firm of Milbank, Tweed, Hadley & McCloy LLP. He has served as a lecturer-in-law of the Columbia University School of Law and an Adjunct Professor of Law at New York University Law School. He is a former Chairperson of the Trusts & Estates Law Section of the New York State Bar Association and of other committees of the New York State Bar Association and the American Bar Association. Mr. Blattmachr is a Fellow and a former Regent of the American College of Trust and Estate Counsel and past Chair of its Estate and Gift Tax Committee. He is author or co-author of over 250 articles and four books on estate planning topics. He was the Editor of *The Chase Review*, during its entire 18-year publication history by The Chase Manhattan Bank. Mr. Blattmachr also is a co-developer of Wealth Transfer Planning, a software system published for lawyers which provides specific client advice and automated document assembly for wills, trusts, powers of attorneys and other estate planning documents.

MICHAEL V. BOURLAND, JD, LL.M.
Mr. Bourland is the founding shareholder of Bourland, Wall & Wenzel, P.C., a Fort Worth law firm which represents individuals, closely held and family businesses, professional practices and charitable organizations within its areas of legal practice. Mr. Bourland's practice is directed to business, tax, estate planning, probate, charitable entity and charitable giving law. He received his B.A. and J.D. degrees from Baylor University and an LL.M. in Taxation from the University of Florida, Miami.

NATALIE B. CHOATE, ESQ., AEP
Natalie B. Choate, Esq. is an attorney with the Boston law firm of Bingham McCutchen LLP. Her practice is limited to estate planning for retirement benefits. Her book *Life and Death Planning for Retirement Benefits* is a popular resource for estate planning and money management professionals. Miss Choate is the founder and former Chairman of the Boston Bar Association Estate Planning Committee. She is a regent of the American College of Trust and Estate Counsel, and a member and former officer of the Boston Probate and Estate Planning Forum. Her publications include articles for *ACTEC Notes, Estate Planning, Trusts and Estates, Tax Practitioners Journal* and *Tax Management*. She is an editorial advisor for *Trusts and Estates*, Steve Leimberg's *Employee Benefits, Retirement Newsletter and Keeping Current*.

THOMAS F. COMMITO, JD, LL.M., CLU, ChFC
Thomas F. Commito is Vice President - National Accounts and Advanced Support for CIGNA Life Brokerage. A well known speaker, he has spoken at many industry meetings, including the AALU meeting in Washington, DC., the Annual Meeting of NAISA, the International Association of Financial Planners and MDRT. He is the author of more than 50 articles on insurance and taxation. He recently completed the book, *Working with LLCs: A Practitioner's Guide to Limited Liability Companies*, published by The National Underwriter Company.

WILLIAM R. "TREY" COUSINS, III, JD, LL.M., CPA
Trey Cousins is a partner with the law firm of Meadows, Owens, Collier, Reed, Cousins & Blau, LLP, based in Dallas, Texas. He specializes in representing taxpayers in tax controversies, both administratively and through litigation. He has experience in criminal tax and white collar defense, and has tried numerous civil tax cases in District Tax Court. Mr. Cousins is a past invitee to the Tax Court Judicial Conference. Mr. Cousins is an active speaker on substantive and procedural tax issues for the Texas Society of CPA's, TSCPA Chapters and the State Bar of Texas.

DEBORAH COX, JD
Deborah Cox, JD is Managing Director and Wealth Advisor with JP Morgan Private Bank. She provides advice on wealth structuring solutions related to wealth transfer, family governance, business succession, philanthropy, and tax planning. Debbie is Board Certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization.

W. MICHAEL COX
Michael Cox is Senior Vice President and Chief Economist at the Federal Reserve Bank of Dallas. He advises the Bank President on monetary policy and economic issues and heads the free enterprise research group. Mr. Cox authors the Bank's annual report, essays on rising American living standards and the New Economy. These reports have received extensive attention from leading publications, including the *Wall Street Journal, New York Times, USA Today, Los Angeles Times, Forbes, Fortune, Business Week* and *Investors Business Daily*, which reach an audience of over 200 million. He is also widely published in the nation's leading economics journals, such as the Journal of Monetary Economics and the Review of Economics and Statistics.

JAYE CROWDER, M.D.
Jaye Crowder obtained his undergraduate degree in Pre-Medical Science at Abilene Christian University in 1977. He went on to obtain his M.D. degree at U.T. Southwestern in 1980. Dr. Crowder performed a post-doctoral fellowship at The University of Virginia in Forensic Psychiatry discipline during 1984-1985. Dr. Crowder did his internship and residency training at U.T. Southwestern completing it in 1984. Dr. Crowder joined the U.T. Southwestern Faculty in 1985. His departmental activities include Assistant Residency Training Director, Psychotherapy Supervisor, and Consultation/Liaison Attending Physician. Dr. Crowder's clinical expertise is in the areas of Individual Psychotherapy and Forensic Consultation. Dr. Crowder's research foci are in the areas of Forensic Profiling and Consultation/Liaison Psychiatry. He also serves as President of Hope for Children Foundation.

JAMES M. "MIKE" HILL, FASA, CBA
Mike Hill has extensive experience in valuing closely held businesses and equity ownership in connection with tax planning, estate planning, estate valuations, divorce and commercial litigation and is a recognized leader in the business appraisal industry. He has been an active member of the American Society of Appraisers since 1981, most recently serving as the chairman of its Long-Range Planning Committee. Mike is past Chairman of the Business Valuation Committee of the ASA and former Trustee and past Chairman of The Appraisal Foundation. He was elected to the College of Fellows of the American Society of Appraisers in 1997 and is a Certified Business Appraiser of the Institute of Business Appraisers. He currently serves on the Appraisal Foundation Trust and as a Director of the Centre of Advanced Property Economics.

PROGRAM

FRIDAY, SEPTEMBER 16, 2005

7:00 am-8:00 am
Breakfast

8:00 am-8:15 am
Recognition of 2005 Distinguished Accredited Estate Planners

8:15 am-10:00 am
"Recent Developments Affecting Estate Planning"
Stanley M. Johanson, JD., LL.M.

10:00 am-10:30 am
Break

10:30 am-11:15 am
(Breakout Sessions, indicate choice on registration form)

"Shrink Shrank Shrunk, Shrinking Capacity and Competence"
Jaye Crowder, M.D.

"What to Look For in a Business Valuation Report for Your Clients"
James M. Hill, FASA, CBA

"How to Work Out of Trust Mills"
Elizabeth A. Howard, JD

11:30 am-12:15 pm
"What's Hot What's Not – New Approaches in Life Insurance Planning"
Thomas F. Commito, JD, LL.M., CLU, ChFC

12:15 pm-1:15 pm
"Laughter is Lawful"
Lunch with J.B. Smith
Rancher & Sheriff of Smith County, Texas

1:15 pm-2:00 pm
"Estate Planning with Restricted Securities"
Deborah Cox, JD

2:00 pm-2:45 pm
"Governance and Regulatory Developments in Exempt Organizations Law"
Terry L. Simmons, JD. LL.M.

2:45 pm-3:15 pm
Break

3;15 pm-5:00 pm
"An Update on Current Estate Planning Changes"
Jeffrey N. Pennell

Attendees must stay through the entire conference to receive CE Credit.

SPEAKERS

ELIZABETH A. HOWARD, JD
Elizabeth Howard is a Senior Attorney practicing in the area of estate planning, trust and probate law at the Dallas Office of Locke Liddell & Sapp LLP. She has substantial experience in simple and complex wills; trusts, ranging from living trusts to charitable trusts; disability planning; family limited partnerships; marital property planning, including pre-and postmarital agreements; asset preservation planning; estate planning for qualified plan benefits and IRAs; administration of both simple and complex estates; contested and uncontested probate, trust and guardianship proceedings; and preparation and review of qualified domestic relations orders.

STANLEY M. JOHANSON, JD, LL.M.
Stanley M. Johanson was a Teaching Fellow at the Harvard Law School from 1961-63. Since 1963 he has been on the faculty of the University of Texas School of Law, where he holds the Fannie Coplin Regents Chair in Law and teaches Estate Planning and Wills and Estates. Professor Johanson has received several Teaching Excellence awards at the Law School, and in 1995 was elected to the University of Texas Academy of Distinguished Teachers. In 1997, Professor Johanson received the Treat Award for Excellence presented by the National College of Probate Judges. Publications: *Johanson's Texas Probate Code Annotated* (2002); *Gilbert's Law Summary on Wills* (2002); *Wills, Trusts & Estates* (6th ed. 2000) (law school casebook). He is a member of the American Law Institute and the International Academy of Trust and Estate Counsel. Professor Johanson has been a visiting professor at Florida State, Georgetown, Indiana, North Carolina, Utah, the University of Washington, UCLA, and the University of Chicago. He is Of Counsel to the Houston law firm of Vinson & Elkins.

PAUL S. LEE, JD, LL.M.
Paul S. Lee is the Director of the Wealth Management Group at Bernstein Investment Research & Management. Mr. Lee earned a B.A. degree in English and Chemistry at Cornell University and a J.D. from Emory University School of Law. He was the recipient of the Georgia Federal Tax Conference Award for Outstanding Tax Student and the Ernst & Young Award for Tax and Accounting. Prior to joining Bernstein, he was a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP. Mr. Lee has lectured at ACTEC, the Heckerling Institute on Estate Planning, Notre Dame Tax and Estate Planning Institute, USC Institute on Federal Taxation, ABA Joint National CLE meeting, Estate Law Institute and AICPA Conference on Tax Strategies for the High-Income Individual. His articles have been published by *Major Tax Planning, Trusts & Estates* and *Emory Law Journal.*

MARIO A. MATA, JD, CPA
Mario A. Mata, a business and estate planning partner, joined Cantey & Hanger, LLP in 2001 after having established himself as a nationally recognized authority on international trusts and related wealth preservation planning. Mr. Mata is a frequent speaker on international trust and related wealth preservation topics having made presentations at over 200 legal and tax seminars throughout the United States and Canada. Mr. Mata is also contributing author to the American Bar Association's book *Asset Protection Strategies: Planning with Domestic and Offshore Entities* and has also contributed articles published in *Texas Lawyer* and *Practical Tax Lawyer.*

JEFFREY N. PENNELL
Jeffrey N. Pennell is the Richard H. Clark Professor of Law at the Emory University School of Law and teaches income tax, wealth transfer tax, trusts and estates, and estate planning A specialist in estate planning and wealth transfer taxation, he has published a casebook on the income Taxation of Trusts, Estates, Grantors, and Beneficiaries, a second casebook on Federal Wealth Transfer Taxation, a third on Estate Planning, the Bureau of National Affairs Tax Management portfolios on the Estate Tax Marital Deduction and on Estate Tax Payment and Apportionment, and is the successor author of the leading treatise on estate planning, originally written by the late Harvard Professor A. James Casner. Professor Pennell has taught as a visiting professor at the law schools of Southern Methodist University and the Universities of Miami, North Carolina, and Texas.

SUSAN PORTER, JD, LL.M., CTFA, AEP
Susan Porter is a managing director in the Wealth Management Division at United States Trust Company of New York. She is Chair of the American Bar Association's National Conference of Lawyers and Corporate Fiduciaries Committee and Vice-Chair of Group B, Income and Transfer Tax Planning for the Real Property and Probate Trust Law Section. Ms. Porter is a visiting adjunct professor at the University of Miami School of Law Graduate LL.M. Program in Estate Planning and a member of the Advisory Committee of the Philip E. Heckerling Institute on Estate Planning. She is on the editorial board of Practical Drafting and Tax Management's Advisory Board on Estates, Gifts and Trusts. Ms. Porter has been quoted in *The Wall Street Journal; Fortune; Investor's Business Daily;* and *Cram's New York Business.* She also appears on Lawline, a nationally syndicated cable television talk show.

MIKE SEEFELD, MS, CPA
After nearly twenty years as a "traditional" CPA in industry and public accounting, Mike Seefeld recently focused his efforts on developing and launching a new non-traditional "ElderCare/PrimePlus Services" practice area for KBA Group LLP. As a recipient of the 2002 Practical Accountant's Practice Innovation Award, Mike's efforts have been nationally recognized. This new practice area helps families with the financial and care decisions involving long-term care and personal finance management. As the nation's only advance degreed gerontologist practicing within a CPA firm, Mike is one of twelve eldercare specialists serving on the ElderCare/PrimePlus Task Force. This Task Force, under the auspices of the AICPA and the Canadian Institute of Chartered Accountants, has been charged with the responsibility of increasing public awareness of the benefits provided by ElderCare specialists.

TERRY L. SIMMONS, JD, LL.M.
Terry Simmons is a senior partner in the Dallas-based 400-lawyer law firm of Thompson & Knight L.L.P. where he has a national practice in charitable gift planning, exempt organizations law and estate planning. He represents individual clients, exempt organizations and for-profit entities in complex domestic and international transactions involving nonprofit/for-profit interaction. He also represents clients in the formation and representation of private foundations as well as supporting organizations and all other public charities in all aspects of exempt organization operations. He holds a BBA degree from Baylor University, a J.D. degree from Baylor University School of Law, and an LL.M (Master of Laws) degree in Taxation from Southern Methodist University School of Law.

SHERIFF J.B. SMITH
Sheriff Smith has been continuously elected Smith County, Texas Sheriff since 1976. He holds a BS degree in Criminal Justice from the University of Texas, is a graduate of the National F.B.I. Academy and is a Licensed Forensic Hypnotist. Mr. Smith hosts 2 weekly television shows, one local instructing citizens on personal safety, the other a nationally broadcast program on the Law Enforcement Television Network entitled "Corrections Digest". Smith County's own storytelling Sheriff will show all of us that there's humor in "them thar jails"!

Wachovia Trust

Fidelity Investments

Wealth Management Group
INVESTMENTS ★ TRUST ★ INSURANCE
Securities offered through LINSCO/PRIVATE LEDGER. Member NASD/SIPC.

Comerica
Wealth and Institutional Management

Thompson & Knight Impact

United States Trust Company of New York, Founded 1853

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