Creative Planning Strategies For the Mid-Tier Client



Join us in Hilton Head, SC on **May 18, 19 and 20** for an intensive 3-day symposium. Wealth Transfer Planning, in cooperation with The National Association of Estate Planners & Councils and the NAEPC Foundation, presents **Creative Planning Strategies for the Mid-Tiered Client**.

The Curriculum

This program will include over 16 hours of lectures on timely estate planning strategies, with a strong focus on the under $10M client, including:

- **Planning for Individuals with $5 Million or Less**
- **Supercharged Credit Shelter Trust℠: A Super Idea for Married Couples**
- **What's New and What's Left in Sophisticated Life Insurance Techniques**
- **Estate Planning Hot Topics and Current Developments**
- **The Mathematics of Gifting & Inter Vivos Sales**
- **Asset Protection Planning**
- **What Every Estate Planner Should Know About Elder Law (including Long-Term Care Planning and Asset Preservation Planning under the DFR)**
- **Marital Deduction Problems Requiring Careful Drafting: Decoupling, IRAs Payable to a QTIP, and the Uniform Principal and Income Act**
- **Making Spousal Estate Tax Exemptions Transferable**
- **Thinking About the Impossible: A Year with Carryover Basis and Without Estate Tax**
- **OPTIONAL: 1/2 day Wealth Transfer Planning Drafting Bootcamp**

See Pages 6-7 for full course descriptions.

The Speakers

- **Steve R. Akers**
- **Michael J. Amoruso**
- **Jonathan G. Blattmachr**
- **Lawrence Brody**
- **Michael L. Graham**
- **Robert S. Keebler**
- **Howard S. Krooks**
- **Gidgeon Rothschild**
- **Louis W. Pierro**

Lecture Schedule

Optional Program

WTP Drafting Bootcamp
Friday 5/18, Morning
8:00 am—12:30 pm

General Program

Friday 5/18, Afternoon
1:30 pm—6:30 pm
Saturday 5/19, Full Day
8:00 am—5:15 pm
Sunday 5/20, Morning
8:00 am—12:00 pm

Details:

The Program	1
Schedule	2
Speakers	3-5
Course Descriptions	6-7
Resort & Amenities	8
Pricing & Registration Form	9

What's Included in Seminar*

- **Three-day lecture program**
- **16 hours CLE Credit (applied for) (call for information on CLE for your state)**
- **Continental breakfast**
- **Hot buffet lunch**
- **Morning and afternoon snacks**
- **Outlines & program materials**

Special! Early registration rates apply through April 13. In addition, members of NAEPC and Wealth Transfer Planning subscribers will receive a 5% discount off the Standard Program registration fee.

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National Academy of Elder Law Attorneys™

Schedule

Friday, May 18

WTP Drafting Bootcamp (Optional)
(4.5 hours)

7:00—8:00	Bootcamp Registration Continental Breakfast
8:00—10:00	Drafting Techniques I
10:00—10:15	Mid-morning break
10:15—12:15	Drafting Techniques II
12:15-12:30	Q&A Period
12:30—1:30	Buffet Lunch (Bootcamp registrants only)

General Session—Afternoon
(4.75 hours)

1:00—1:30	General Workshop Registration
1:30—3:00	Mathematics of Gifting & Inter Vivos Sales (Robert S. Keebler)
3:00—3:15	Afternoon snack break
3:15—4:45	Planning for Individuals with $5 Million or Less; followed by Making Spousal Estate Tax Exemptions Transferable (Jonathan G. Blattmachr)
4:45—6:15	Marital Deduction Problems Requiring Careful Drafting (Michael L. Graham)
6:15-6:30	Q&A Period

Saturday, May 19

General Session—Morning
(4.75 hours)

7:00—8:00	Continental Breakfast
8:00—9:30	Supercharged Credit Shelter Trust[SM]: Super Idea for Married Couples; Thinking About the Impossible: A Year with Carryover Basis and Without Estate Tax (Jonathan G. Blattmachr)
9:30—11:00	Asset Protection Planning (Gidgeon Rothschild)
11:00-—11:15	Mid-morning break
11:15—12:45	100 Years is a Long Time—New Concepts and Practical Planning Ideas (Michael Graham)
12:45-1:00	Q&A Period

General Session—Afternoon
(3.0 hours)

12:45—1:45	Buffet Lunch
1:45—3:15	Estate Planning Hot Topics and Current Developments (Steve R. Akers)
3:15—3:30	Afternoon snack break
3:30—5:00	What's New and What's Left in Sophisticated Life Insurance Techniques (Lawrence Brody)
5:00-5:15	Q&A Period

(Optional) Evening Social Event

7:00 pm	Cocktail Reception & Dinner (see below)

Sunday, May 20

General Session—What Every Estate Planning Attorney Needs to Know About Elder Law
(4.25 hours)

7:00—8:00	Continental Breakfast
8:00—10:00	Basics of Long-Term Care Planning (Howard S. Krooks; Michael J. Amoruso; Louis W. Pierro)
10:00—10:15	Mid-morning break
10:15—11:45	Asset Preservation Planning Under Deficit Reduction Act of 2005 (Howard S. Krooks; Michael J. Amoruso; Louis W. Pierro)
11:45-12:00	Q&A Period

Adjournment

12:00-1:00	Buffet Lunch

Optional Cocktail Reception & Dinner (Saturday Evening)

Join us for a cocktail reception and dinner Saturday evening. Cocktails and hors d'oeuvres begin at 7:00 followed by dinner at 7:30. The four course buffet dinner includes wine. Music will accompany the dinner. Guests are welcome and advance reservations are required. **Tickets are $135.00 per person (all inclusive).** Dress is business casual.

Kona Coffee Sponsor

We wish to thank Paul Sterling of Dr. Paulo's Kona Coffee of Hawaii for generously donating the 100% Kona coffee that will be served throughout the conference. Many consider Kona coffee among the world's best. Dr. Paulo's Kona Coffee is a family owned business specializing in plantation grown coffee and macadamia nuts. They produce only 100% Kona, all grown on the "Big Island" of Hawaii. For more information, go to www.drpauloskonacoffee.com. Special offers will be available at the conference for those wishing to purchase coffee. We encourage your support!

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Speakers (listed alphabetically)

Michael J. Amoruso



Michael J. Amoruso is Managing Partner of Amoruso & Amoruso, LLP located in Rye Brook, New York. Mr. Amoruso concentrates his practice on Elder Care, Asset Preservation, Estate Planning, Estate Administration and Guardianship. He is Vice Chair of the New York State Bar Association ("NYSBA") Elder Law Section, member of the Executive Committee and serves as Chair of the Legislation Committee and is the former Chair of the Estate & Tax Planning Committee and the Leadership Task Force. Mr. Amoruso is a 2007 recipient of the prestigious NYSBA Elder Law Section Award for work as principal drafter of the New York State Compact for Long Term Care - a pending bill that offers an alternative to Medicaid coverage for long term care services. Mr. Amoruso also serves as Vice President of the New York Chapter of the National Academy of Elder Law Attorneys and Co-Chair of the Westchester County Bar Association Elder Law Committee.

Mr. Amoruso is a published author and frequent lecturer for the New York State Bar Association and the National Academy of Elder Law Attorneys on cutting edge topics including "Flexibility and Simplicity: The Drafting Keys after EGTRRA 2001", "Preserving the Homestead: Tax, Medicaid and Title Issues," "Changes Wrought by the DRA 2005: Look-Back Period and Commencement of the Penalty Period"; "Long Term Care Insurance"; "Medicaid Planning in a Post DRA World" and "Promises, Promises…An Overview of Promissory Notes and Annuities after the Deficit Reduction Act of 2005."

Steve R. Akers



Steve R. Akers, JD, is a managing director with Bessemer Trust Company, N.A., in Dallas, Texas, where he is an associate fiduciary counsel and is in the Legacy Planning Department. Mr. Akers is a member of the Advisory Committee to the University of Miami Philip E. Heckerling Institute on Estate Planning and is a frequent speaker at that Institute, as well as other estate planning seminars across the country.

Mr. Akers serves as the Vice Chair-Probate & Trust Division of the American Bar Association's Section of Real Property, Probate and Trust Law. He is a Fellow of the American College of Trust and Estate Counsel, and currently serves on the ACTEC Long Range Planning Committee. He is a past Chair of the State Bar of Texas Real Estate, Probate and Trust Law Section and of the Dallas Bar Probate, Trusts and Estates Section. He is a co-author of A Planning Guide to Buy-Sell Agreements.

Jonathan G. Blattmachr



Jonathan G. Blattmachr is a Principal in ILS Management, LLC and a Partner at Milbank Tweed Hadley & McCloy in New York, NY. He is recognized as one of the most creative trusts and estates lawyers in the country and is listed in The Best Lawyers in America. He has written and lectured extensively on estate and trust taxation and charitable giving.

A graduate of Columbia University School of Law, cum laude, Mr. Blattmachr received a B.S. degree from Bucknell University, majoring in mathematics. He is a member of the Alaska, California and New York Bars. He has served as a lecturer-in-law of the Columbia University School of Law and is an Adjunct Professor of Law at New York University Law School in its Masters in Tax Program (LLM). Mr. Blattmachr is a former chairperson of the Trusts & Estates Law Section 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 more than 100 articles and four books on estate planning topics.

Lawrence J. Brody



Lawrence J. Brody is a Partner of Bryan Cave LLP, an international law firm, resident in the St. Louis office. He is a member of its Private Client Service Group and its Technology, Entrepreneurial & Commercial Practice Client Service Group. He is an Adjunct Professor at Washington University School of Law, teaching Estate Planning and Drafting, a visiting Adjunct Professor at the University of Miami Law School, teaching a course on Life Insurance, and is the author or co-author of numerous articles and books on the use of life insurance in estate and employee benefit planning, including two BNA Tax Management Portfolios, two books for the National Underwriter Company, and a number of volumes in the ABA Insurance Counselor Series. Mr. Brody is a member of both The American College of Trust and Estate Counsel (ACTEC) and The American College of Tax Counsel, is a frequent participant at ALI-ABA programs and Society of Financial Professionals programs and teleconferences, and has spoken at all major life insurance industry programs (including the MDRT, the Top of the Table, AALU and the International Forum), many local estate planning council meetings, a number of state bar association conferences, and many national estate planning programs. He is a member of the Advisory Committee for the Philip E. Heckerling Institute on Estate Planning, of the University of Miami School of Law, and a member of the Editorial Boards of BNA's Estates, Gifts, and Trusts Journal, and the Society of Financial Service Professionals CLU Journal. Mr. Brody received the designation of Accredited Estate Planner by the National Association of Estate Planners and Councils, and was one of ten individuals awarded its Distinguished Accredited Estate Planner designation in the initial class, in 2004.

Continued on page 4

Speakers (cont'd)

Michael L. Graham



Michael L. Graham is the senior lawyer at The Graham Law Firm, P.C. and CEO of ILS Management, LLC. Prior to 1994, Mr. Graham was a partner with Baker & Botts for 22 years, first in the Houston Business and Estate Planning group, and then as partner in charge of B&B's Business and Estate planning group in Dallas. Mr. Graham limits his practice to substantial matters involving business and estate planning, administration of estates and trusts, and fiduciary based litigation.

Mr. Graham received his J.D., cum laude, from Baylor School of Law (1972), and BBA from Baylor University (1971). He is Board Certified in Estate Planning and Probate Law in Texas. Professional activities include: Fellow and past Regent of the American College of Trust and Estate Counsel; Past Supervisory Council Member of the American Bar Association's Real Property, Probate and Trust Law Section; Past President of the Texas Academy of Probate and Trust Lawyers; Past Chair of the Real Estate, Probate and Trust Law Section of the State Bar of Texas; and Fellow of the International Academy of Estate and Trust Lawyers.

Robert S. Keebler



Robert S. Keebler, CPA, MST is a partner with Virchow, Krause & Company, LLP and chair of the Virchow, Krause Estate and Financial Planning Group. From 2003 to 2006, Mr. Keebler has been named by *CPA Magazine* as one of the top 100 most influential practitioners in the United States. His practice includes family wealth transfer and preservation planning, charitable giving, retirement distribution planning, and estate administration. Mr. Keebler frequently represents clients before the IRS National Office in the private letter ruling process and in estate, gift and income tax examinations and appeals, and he has received more than 100 favorable private letter rulings including several key rulings of "first impression." He is the Editor-in-Chief of CCH's *Journal of Retirement Planning* and a member of CCH's *Financial and Estate Planning Advisory Board*. Mr. Keebler is the author of over 75 articles and columns and is the editor, author or co-author of many books and treatises on wealth transfer and taxation.

Howard M. Krooks



Howard S. Krooks, CELA, is a partner in the law firm of Elder Law Associates, P.A. He is admitted to practice law in Florida and New York. Mr. Krooks is certified as an Elder Law Attorney by the National Elder Law Foundation and is a member of the National Academy of Elder Law Attorneys and devotes all of his professional time to elder law and trusts and estates matters, including representing elderly and disabled clients and their families in connection with asset preservation planning, supplemental needs trusts, Medicaid, Medicare, planning for disability, guardianship and related elder law matters.

Mr. Krooks is the Immediate Past Chair of the Elder Law Section of the New York State Bar Association (NYSBA), where he formerly served as the Chair of the Section's Medicaid Committee. He is a member of the NAELA Board of Directors and serves on the Medicaid Strategies Task Force. He serves as co-chair of a Special Committee on Medicaid Legislation formed by the NYSBA Elder Law Section to oppose Governor Pataki's 2004, 2005 and 2006 budget bills, containing numerous provisions that, if enacted, would severely impact the frail elderly and disabled population of New York State. He presently serves on the NYSBA Elder Law Section's Communications Committee and as Co-Chair of the NYSBA Elder Law Section Compact Working Group, which is developing an alternative means to finance long-term care and which is receiving national attention. Mr. Krooks is a member of the Florida Bar Association Elder Law Section and The Academy of Florida Elder Law Attorneys, where he serves on a Joint Public Policy Task Force. Mr. Krooks is a former Adjunct Assistant Professor at New York University's School of Continuing and Professional Studies where he taught a course on Asset Protection Planning.

Louis W. Pierro



Louis W. Pierro is founder and principal of Pierro & Associates, LLC, and concentrates his practice in the areas of Estate Planning, Estate and Trust Administration, Business Succession Planning and Elder Law. Mr. Pierro has Chaired the Estate Planning Committee and the Committee on Taxation of the Trusts and Estates Law Section of the New York State Bar Association; is past Chair of NYSBA Elder Law Section; and serves on the Executive Committee of both sections.

Mr. Pierro is a Director of the Estate Planning Council of Eastern New York, Inc.; a member of the Albany County Bar Association (Chair, Elder Law Committee 1993-1998), the National Academy of Elder Law Attorneys and the American Bar Association, Probate and Trust Section.

Mr. Pierro served as an adjunct professor at Siena College, where he lectured on Estate Planning from 1987-1995. He has lectured extensively on Estate Planning and Elder Law, including national programs such as (New York University Tax Institute and Wealth Counsel National Study Group), state bar programs, and regional programs for the American Institute of CPA's, Investment Management Association, New York. City Association of Insurance & Financial Advisors, and others. A graduate of Lehigh University and Albany Law School, Mr. Pierro was admitted to the bar in January 1984, and is licensed to practice in all New York State Courts, the US Supreme Court and the Second Circuit Court of Appeals.

Continued on page 5

Speakers (cont'd)

Gidgeon Rothschild



Gidgeon Rothschild, JD, CPA is a partner with the New York City law firm of Moses & Singer, LLP, where he co-chairs the Trusts & Estates and Wealth Preservation Group. He focuses his practice in the areas of domestic and international estate planning techniques for high net worth clients and is a nationally recognized authority on wealth preservation and offshore trusts.

Mr. Rothschild is a Fellow of the American College of Trust and Estate Counsel and is the co-author of the BNA *Tax Management* portfolio on *Asset Protection Planning.* He has also authored numerous articles for publications including the *New York Law Journal*, *Journal of Asset Protection*, *Trusts and Estates* and *Estate Planning*. He is a member of the Advisory Boards of BNA's *Tax Management* and *Trusts and Estates*, an officer of the American Bar Association's Real Property, Probate and Trust Law Section and past Chair of its International Estate Planning Committee (2002-2004) and Committee on Asset Protection Planning (1997-2002), the Chair of the New York Chapter of the U.K. based Society of Trust and Estate Practitioners (STEP), and a member of the Estate Planning Council of New York and the New York State Bar Association.

Mr. Rothschild is an Adjunct Professor at the University of Miami Law School Graduate Program and New York Law School, has lectured frequently on asset protection and estate planning to professional groups and has earned the distinction of being listed as one of America's leading lawyers in private client services in *Chambers US (*which states "*he is one of the leading authorities on asset protection … and a very smart, practical lawyer who knows what his clients want"), Best Lawyers in America, New York Superlawyers* and Worth/Robb Report's list of *Top 100 Attorneys* serving private clients. Mr. Rothschild is also licensed as a Certified Public Accountant. He distinguishes himself from many of his peers in that his estate planning recommendations are integrated with asset protection objectives. That is, by educating his clients on the non-tax benefits available with trusts and other vehicles and how they can be drafted in a flexible manner, his clients can achieve both tax savings and wealth preservation. Such benefits include protection from divorce, creditors or litigation exposure.

Program Description

100 Years is a Long Time—New Concepts and Practical Planning Ideas (Michael L. Graham)

We now routinely draft trusts that will last 100 years or more, but how will those be interpreted and administered 90 years from now. Drafting to retain flexibilty for the unknown future. Who will serve as trustee, should certain assets be mandated to be retained, issues of letters of wishes, situs shifting, decanting, and a host of other subjects will be considered by Michael L. Graham.

Asset Preservation Planning Under the Deficit Reduction Act of 2005 (Howard S. Krooks; Michael J. Amoruso; Louis W. Pierro)

This session will cover the changes wrought by the recently enacted Deficit Reduction Act of 2005, including planning for changes made with respect to the lookback period and penalty period start date, changes made to the treatment of annuities, promissory notes, long term care insurance, partnership policies, the home equity cap, purchase of life estates, and Continuing Care Retirement Community provisions.

Asset Protection Planning (Gidgeon Rothschild)

In this litigious environment asset protection planning has become recognized as an important and integral aspect of the estate planning process. Every planner must account for the possibility that the client's desire to preserve wealth for future generations may be defeated by creditors and predators. This presentation will review the planning and drafting considerations necessary to achieve optimum protection while balancing the client's other objectives. Mr. Rothschild's topics include: (1) Overview on Asset Protection Planning; (2) What is a Fraudulent Transfer? (3) Asset Protection Checklist; (4) Homestead, IRA Exemptions and Fraudulent Transfers under the Bankruptcy Reform Act; (5) Use of Discretionary Spendthrift Trusts; (6) Self-settled Trusts – Domestic and Offshore; (7) Foreign Trusts - Import the law vs. Export the Assets; (8) Offshore Tax Compliance and IRS Reporting Obligations; and (9) Using Private Placement Life Insurance.

Basics of Long-Term Care Planning (Howard S. Krooks; Michael J. Amoruso; Louis W. Pierro)

In this program, Mr. Krooks will cover Medicare coverage of long term care expenses (Hospital and Post-Hospital Skilled Care, Gaps in Medicare Coverage, and Medicare Prescription Drug Coverage), Paying Your Own Long Term Care Expenses (Self-Insuring, Financial and Tax Planning for Long Term Care Insurance, and Wealth Replacement Using Life Insurance), Private Long Term Care Insurance, and Medicaid (including Income and Resource Limits, Home Care Rules, Transfer of Asset and Other Medicaid Rules).

Estate Planning Hot Topics and Current Developments (Steve R. Akers)

Mr. Akers provides an overview of various current developments and observations from a variety of seminars and meetings that he has attended recently. Credit is attributed to a wide variety of speakers who lectured at the 2007 Heckerling Institute on Estate Planning, among others. Topics include (1) Estate Tax Repeal/Reform Legislative Prospects; (2) Pension Protection Act of 2006 (Overview of Items of Particular Interest to Estate Planners); (3) IRS Regulation and Guidance Projects; (4) Private Annuity Proposed Regulation; (5) FLP Planning; (6) GRAT Planning; (7) Sales to Grantor Trusts; (8) GST Planning, and more.

Making Spousal Estate Tax Exemptions Transferable (Jonathan G. Blattmachr)

The first spouse to die may not have adequate assets in their gross estate to be able fully to use their remaining estate tax exemption. In other situations, the spouse first to die will have adequate assets but they are not the most appropriate type of asset against which to use the exemption. Mr. Blattmachr will discuss ways in which the estate tax exemption of each spouse can be fully used.

Marital Deduction Problems Requiring Careful Drafting: Decoupling, IRAs Payable to a QTIP, and the Uniform Principal and Income Act (Michael L. Graham)

Mr. Graham will focus upon the drafting difficulties necessary to obtain the right marital deduction at the right time. Whether it is decoupling, e.g., the state death tax exclusion is different from the Federal estate tax exclusion, meaning that you either pay extra tax at the death of the first to die or pay even more tax at the death of the surviving spouse, or the unfortunate conflict (and disallowance of the marital deduction) created by the adoption of the Uniform Principal and Income Act when an IRA or Qualified Plan is payable to a QTIP trust, there are drafting techniques to solve the problems and have the best of both worlds. Specific form language will be included and discussed in detail.

Continued on page 7

Program Description (cont'd)

Planning for Individuals with $5 Million or Less (Jonathan G. Blattmachr)

Estate planning for middle class clients presents complications and considerations that are not present for individuals with less or more wealth. One common problem is balancing estate planning goals (such as protecting wealth from claims of creditors and reducing estate taxes) with the need to maintain adequate income. Despite that balancing, special and effective estate planning opportunities for both single and married middle class clients may be available. This presentation will cover both the fundamentals and some fine points of advising the middle class individual about estate planning.

Supercharged Credit Shelter Trust[SM]: A Super Idea for Married Couples (Jonathan G. Blattmachr)

Typically, the first spouse to die will divide his or her estate into two shares: a credit shelter share and a marital deduction share. The credit shelter share may benefit the surviving spouse without being included in his or her tax estate by having the share placed into a so-called "Credit Shelter Trust." The administration of those shares may significantly increase the amount that ultimate passes to the couple's descendants estate tax free when both spouses have died. But the use of the credit shelter share can be further enhanced by making the Credit Shelter Trust Supercharged by structuring it so the surviving spouse may pay the trust's income taxes without making a gift to the trust. Mr. Blattmachr will discuss the Supercharged Credit Shelter Trust and why it is appropriate to consider for middle class and wealth couples including those in second marriages.

The Mathematics of Gifting & Inter Vivos Sales (Robert S. Keebler)

Most practitioners understand the basic advantages of transactions such as GRATs, SCINs, and private annuities. What many do not understand, however, are the quantitative "forces" that make these transactions work. Once understood from a quantitative perspective, it is easier to effectively design a successful overall estate plan. During this seminar, Mr. Keebler will discuss the mathematics behind the most popular estate planning transactions used today and how these transactions can be used in combination with each other so as to create the perfect hedge against estate and gift taxes. The presentation will cover: (1) Tax exclusive nature of gift taxes; (2) Leveraging of the GST Exemption; (3) Grantor Retained Annuity Trusts (GRATs); (4) Installment Sales to Intentionally Defective Grantor Trusts (IDGTs); (5) Self-Canceling Installment Notes (SCINs); (6) Private annuities; and (7) the "Tax Burn" SCIN[SM] Technique.

Thinking About the Impossible: A Year with Carryover Basis and Without Estate Tax (Jonathan G. Blattmachr)

The federal estate tax is slated for repeal for those dying in 2010. Although that seemed highly unlikely, recent political developments suggest that the repeal may be effective. If it is, the income-tax free step-up in basis will be substituted with a carryover basis system. Even though it may seem that such results are less likely than not to occur, practitioners need to begin incorporating changes into their clients Wills and revocable trusts just in case it does happen. Mr. Blattmachr will discuss critically important Will and trust provisions that should be set forth just in case the impossible does occur.

What's New and What's Left in Sophisticated Life Insurance Techniques (Lawrence Brody)

Mr. Brody will discuss (1) Premium Financing Techniques**; (2)** Split-Dollar Techniques – An Overview; and (3) miscellaneous techniques.

Resort & Amenities

Inn & Suites

Extensive choice has always served as a central theme at **The Sea Pines Resort**. From the romantic embrace of the Inn at Harbour Town, to cozy villa rentals, options of virtually every shape and size await, to ensure your utmost comfort. Cut-off date for special negotiated rates is May 4. To reserve your room, contact the hotel directly at 866-561-8802. Ask for Wealth Transfer Planning Conference rate.

- **Inn at Harbour Town**, featuring 60 elegant rooms, with luxuries befitting the finest boutique hotels of Europe
  Inn Room: **$219.00 per night** (plus taxes)
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  Two Bedroom Villa: **$259.00 per night** (plus taxes)

Golf

The resort boasts three 18 hole championship courses including The Harbour Town Golf Links, perennially ranked in the Top 50 Courses of the world and home of the annual PGA event "The Verizon Heritage." **Book your tee times early as this is HIGH SEASON on Hilton Head.** Contact the Tee Times Office at 843-842-8484.



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REGISTRATION

DATES: MAY 18-20, 2006
LOCATION: THE SEA PINES RESORT
HILTON HEAD, SC

Register early for the best rates and to guarantee a seat.
Fax, email or mail your registration form to:

By Fax (toll-free): (866) 249-6649

By E-mail: JMM@ilsdocs.com

By Mail: **InterActive Legal Systems**
100 Highland Park Village, Suite 200
Dallas, Texas 75205

Cancellations: Cancel before April 13 at no charge.
After April 13, subject to $100 cancellation fee
No refunds for cancellations after May 1

Email Inquiries **Holly Graham Mitchko**
hgm@ilsdocs.com

Phone Inquiries **Patricia A. McLelland**
888-315-0872 Ext. 80

CONFERENCE HOTEL RESERVATIONS

The Inn at Harbour Town
The Sea Pines Resort
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Hilton Head Island, SC 29928



Phone: (843) 785-3333
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Conference Rate: $219.00 for a inn room or 1 bedroom villa
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We have a limited number of rooms blocked at the conference rate. Mention **Wealth Transfer Planning** when making reservations. Be sure to book EARLY!

REGISTRATION FORM

Name(s)

Firm Name

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City/State/Zip

E-mail

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Creative Planning Strategies for the Mid-Tier Client

The Sea Pines Resort — May 18, 19 and 20

	# of Tickets	Price
☐ **Standard Program**—Early Registration	_____	$899.00
☐ **Standard Program**—Registration (after April 13)	_____	$999.00
☐ OPTIONAL: **WTP Drafting Bootcamp** 1/2 day	_____	$199.00
☐ OPTIONAL: **Cocktail Reception & Dinner**	_____	$135.00
Sales Tax (Texas only) 8.25%		_____
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Program Sponsored by:

Wealth Transfer Planning and the National Association of Estate Planners & Councils & the NAEPC Foundation

For more information on the workshop, contact:

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TIME SENSITIVE MATERIAL— ***Discount period ends April 13, 2007***
Creative Planning Strategies for the Mid-Tier Client, Hilton Head Island, SC