43rd Annual Conference

National Association of Estate Planners & Councils &
National Association of Estate Planners & Councils Foundation

Amelia Island Plantation

NOVEMBER 1-
NOVEMBER 3
2006

The Amelia Island Plantation

Amelia Island, FL…

One of America's Few Remaining Unspoiled Island Paradises!

Co-hosted by

The Estate Planning Council of Northeast Florida

FIRST NAME

LAST NAME

NICKNAME FOR NAMETAG PURPOSES

COMPANY

PROFESSIONAL DESIGNATIONS

STREET ADDRESS

CITY, STATE, ZIP

PHONE

FAX

E-MAIL ADDRESS FOR REGISTRANT

AFFILIATED LOCAL ESTATE PLANNING COUNCIL

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

* Registration must be received by October 13, 2006 to be included in the roster of attendees.

COMPANION FULL NAME & NICKNAME

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 August 31, 2006.
Regular rate applies to registrations received on or after August 31, 2006.

	Early	Regular*
Council Leadership Day Package	$495	$550
Includes Council Leadership Day sessions, technical education sessions, presentation material, conference breakfasts & luncheons, the Wednesday evening Welcome Reception & the Thursday Social Event.		
Conference Educational Package	$395	$450
Includes the Wednesday evening Welcome Reception, technical education sessions, presentation material, conference breakfasts & luncheons & the Thursday Social Event.		
3-day Companion Registration Package	$275	$275
Includes conference breakfasts, transportation to and from the Wednesday-Friday 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 October 13, 2006.***

❑ I am a ***Council Leadership Day Package*** Registrant
- ❑ I will attend the Welcome Reception on Wed., November 1, 2006
- ❑ I will attend the Social Event on Thur., November 2, 2006
- ❑ I have chosen technical education breakout sessions from the shaded box below

❑ I am a ***Conference Educational Package*** Registrant
- ❑ I will attend the Welcome Reception on Wed., November 1, 2006
- ❑ I will attend the Social Event on Thur., November 2, 2006
- ❑ I have chosen technical education breakout sessions from the shaded box below

❑ I am a ***3-day Companion*** Registrant
- ❑ I will attend the Wed., November 1, 2006 trip to Fernandina Beach
- ❑ I will attend the Welcome Reception on Wed., November 1, 2006
- ❑ I will attend the Thur., November 2, 2006 trip to St. Augustine
- ❑ I will attend the Social Event on Thur., November 2, 2006
- ❑ I will attend the Fri., November 3, 2006 trip to Kingsley Plantation

Fee Computation

Primary Registrant Fee __________
Companion Registrant Fee __________
Late Fee ($50 if postmarked later than 9/29/06) __________
TOTAL ENCLOSED __________

Technical Education Breakout Session Choices

Thursday, November 2, 2006 11:10 am - 12:10 pm

______ Estate & Gift Tax Update – What's New at the IRS
Martin E. Basson, JD & Aileen F. Condon

______ Special Needs Trusts and Medicaid Planning
Rebecca L. Berg, JD, CELA

______ Maximizing Both Spouse's Exemptions – How to Create a Taxable Estate for the Less Wealthy Spouse
Timothy L. Flanagan, JD, LL.M.

______ Clearasil, McDonalds, and Long Term Care
Arthea Staeger Reed, Ph.D.

Friday, November 3, 2006 9:20 am - 10:20 am

______ The Annual Exclusion – A New Look at an Old Friend
Lauren Y. Detzel, JD

______ Using Disclaimers in an Uncertain and Changing Estate Planning Environment
A. Stephen McDaniel, JD, AEP, EPLS

______ Hedging Strategies
Richard L. N. Weaver

GENERAL INFORMATION

LODGING INFORMATION

The conference is located at the Amelia Island Plantation (www.aipfl.com). The resort is a AAA-Four Diamond, 1350 acre property with four 18-hole championship golf courses & 23 clay tennis courts located just 30 miles North of Jacksonville. The Amelia Island Plantation also features a health and fitness center, award-winning youth programs, fine shops, a full service spa and excellent choices of dining options.

Amelia Island, FL is one of America's few remaining unspoiled island paradises and is the southernmost of the chain of Atlantic coast barrier islands that stretch from North Carolina to Florida. Its rich history, 13 miles of uncrowded beaches, lush, natural setting, moss-covered oaks, unparalleled golf, boating, and fishing, stunning sunrises and sunsets, and friendly "locals" make it more than just a place to visit.

A block of rooms has been reserved at the Amelia Island Plantation located at 6800 First Coast Hwy., on Amelia Island, FL. A special rate of $179 has been made available for conference attendees. To make reservations, call the hotel directly at (888) 261-6165 no later than Sunday, October 1, 2006. Be sure to reference Group Number 8AR355 when calling. Reservations made after October 1, 2006 cannot be guaranteed at the group rate.

CONTINUING EDUCATION

To receive CE credit – guidelines require:
- being on time and staying through each session
- 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 Georgia and Florida. The NAEPC will provide documentation to assist those in states other than Georgia 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 12 credits for CPA's in Specialized Knowledge and Applications. The NAEPC's 43rd 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.

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 September 15, 2006. Registrants who cancel between September 16, 2006 and October 13, 2006 will forfeit a $100 administrative fee. No refunds will be granted after October 13, 2006. Refund or credit will not be issued to no-show registrants.

GOLF INFORMATION

Winding along a coastal Atlantic dune ridge, Ocean Link's #4, #5, #6, #15 and #16 provide golfers with five oceanfront golf holes. The fairways and greens are parallel to the beaches of Amelia Island and meander through a unique coastal maritime hammock. This close proximity to the ocean and the ever-changing sea breeze provide the golfer with exhilarating views and intriguing play.

NAEPC has reserved a limited number of tee times for Saturday, November 4, 2006. The discounted cost for 18-holes is $103 and includes greens fees and a cart. Please contact Ocean Links for reservations by calling 888.261.6161. Reservations will be accepted on a space-available basis and must be made by Friday, October 13, 2006.

More information about The Plantation's remaining three courses can be found online at http://www.aipfl.com/golf/golf.htm.

PROGRAM MATERIALS & ROSTER OF ATTENDEES

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 13, 2006.

AIRLINE DISCOUNT

Detailed airport information about the Jacksonville International Airport can be found on their website, http://www.jaxairports.org

The NAEPC has arranged for special discounts on flights to Jacksonville, FL between October 28, 2006 and November 6, 2006 on American Airlines, the official airline of the NAEPC's 43rd 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 A34H6AI 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 and reference AWD # J998224/National Association of Estate Planners & Councils.

Driving directions to the hotel can be obtained on the Amelia Island Plantation website (www.aipfl.com) or via an internet site such as www.mapquest.com.

TAXICAB & SHUTTLE DISCOUNT — Amelia Island Plantation offers a shuttle service to and from Jacksonville International Airport. The NAEPC has been granted a 10% discount off of the regular fare of $40 each way / $80 round trip. Advance reservations are required at least 48 hours prior to arrival and can be made by calling 888-261-6161, online at www.aipfl.com or via e-mail . For more information, visit the Transportation Pages of www.aipfl.com.

COMPANION PROGRAM

***Companion Registrant Information** – 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, NOVEMBER 1, 2006

FERNANDINA BEACH, FL . . . A QUAINT HISTORIC SEAPORT ON AMELIA ISLAND!

Discovered by French explorer Jean Ribault in 1562, Amelia Island's endless blue skies and stunning sunsets attract more and more people each year. Many visitors to the island, however, simply enjoy strolling the streets of the downtown historic district, absorbing its rich cultural past. The heart of downtown is Centre Street, a charming eight-block corridor with pedestrian-friendly street-scaping leading to the Intracoastal Waterway and the Fernandina Harbor Marina, where shrimp boats unload catches and charter boats depart for sightseeing and fishing. Surrounding shops offer an array of art, antiques, apparel, books, candy, collectibles, dry goods, furnishings, gifts, jewelry, souvenirs, tobacco and toys. Cafes and restaurants provide a spectrum of cuisine.

THURSDAY, NOVEMBER 2, 2006

ST. AUGUSTINE . . . THE OLDEST CITY IN AMERICA!

St. Augustine, the nation's oldest city, also holds the distinction of being one of the nation's most charming. Known as the "Ancient City" St. Augustine's attractions bring to life the history, adventure, and romance of the Old City. With more than four centuries of colorful local history to draw from, the more than 60 unique-themed attractions in St. Augustine bring to life the history and romance of the area. Complementing the historically-themed attractions are contemporary adventures never imagined by the ancient explorers. The combination of historic sites and modern-day storytelling make the attractions of St. Augustine one of the most popular features of the oldest, continuously occupied European settlement in the continental United States. This tour will offer participants the opportunity to visit the city on a guided trolley while maintaining the ability to step off the trolley and explore at various stops. For more information visit www.oldcity.com.

FRIDAY, NOVEMBER 3, 2006

KINGSLEY PLANTATION

During the eighteenth and nineteenth centuries, many people came to Florida. Some, like Zephaniah Kingsley, sought to make their fortunes by obtaining land and establishing plantations. Others were forced to come to Florida to work on those plantations, their labor providing wealth to the people who owned them. Some of the enslaved would later become free landowners, struggling to keep their footing in a dangerous time of shifting alliances and politics. All of these people played a part in the history of Kingsley Plantation. This tour will allow the participant to tour the grounds at Kingsley Plantation, which include the slave quarters, barn, waterfront, plantation house, kitchen house, and interpretive garden.

Thursday evening Social Event
Join fellow conference attendees for a family-friendly evening poolside – complete with waterfront sports!

THURSDAY, NOVEMBER 2, 2006 – 6:00 PM

Our group will remain on-property at The Plantation for this family-friendly social event! The evening will begin with cocktails and dinner poolside. From there, we will enjoy a bonfire and a variety of outdoor beachfront sports activities – including (but not limited to) badminton, volleyball and golf!

All guests must be registered for this event! Adult guests can be registered at a fee of $75 for this event only. Children under 12 must be registered in advance, but will be admitted at no charge.

This event is outdoors – please dress accordingly!

COUNCIL LEADERSHIP DAY PROGRAM

WEDNESDAY, NOVEMBER 1, 2006

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 - 10:00 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

5:00 pm - 7:00 pm
Welcome Reception for council leaders, administrators and educational attendees.

** A detailed schedule will be distributed via email closer to the event.*

HEAR WHAT PAST ATTENDEES ARE SAYING . . .

"I have been attending Annual Meetings since becoming a member of NAEPC and would not miss them for any reason but health! It's not just the educational quality of the formal meetings, but the exchange of ideas and comments with my peers at informal chats. Mostly, the meetings re-emphasize my belief in the concept of the various disciplines working together for the benefit of the client."

Robert E. Fox, CLU, AEP
Ocala, Florida

PROGRAM

WEDNESDAY, NOVEMBER 1, 2006

5:00 pm-7:00 pm
Welcome Reception for all Attendees

THURSDAY, NOVEMBER 2, 2006

7:00 am-8:00 am
Breakfast

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

8:10 am-9:50 am
"Creative Uses (and Misuses) of Trusts"
Jonathan G. Blattmachr, JD, AEP

9:50 am-10:40 am
"Advanced Wealth Management and Legacy Planning Through Charitable Giving"
Allyson McDonald
Joshua S. Rubenstein

10:40 am-11:10 am
Break

11:10 am-12:10 pm
(Breakout Sessions, indicate choice on registration form)

"Estate & Gift Tax Update – What's New at the IRS"
Martin E. Basson, JD & Aileen F. Condon

"Special Needs Trusts and Medicaid Planning"
Rebecca L. Berg, JD, CELA

"Maximizing Both Spouse's Exemptions – How to Create a Taxable Estate for the Less Wealthy Spouse"
Timothy L. Flanagan, JD, LL.M.

"Clearasil, McDonalds, and Long Term Care"
Arthea Staeger Reed, Ph.D.

12:10 pm-1:20 pm
Lunch

1:20 pm-3:00 pm
"Financial and Estate Life Coaching"
Scott C. Fithian, CLU, ChFC

3:00 pm-3:20 pm
Break

3:20 pm-5:00 pm
"Recent Developments in Estate Planning"
Jeffrey N. Pennell

6:00 pm
Poolside Social Event

SPEAKERS

MARTIN E. BASSON, JD
Martin E. Basson is the Supervisory Attorney, Estate & Gift Taxes, for the South Florida Territory of the Internal Revenue Service. He received his B.A. from Colgate University and his J.D. from St. John's University School of Law. With the exception of serving as Assistant Tax Commissioner for the City of New York during the Koch Administration, Mr. Basson has worked for the IRS since 1974. Other positions he has held within the IRS include Supervisory Attorney (Estate and Gift), Manhattan District, and Senior Program Manager for both the Estate & Gift and the Engineering & Valuation Programs in the North-Atlantic Regional Office. He has served as an Adjunct Professor of Law at the University of Miami Law School's LL.M. Program in Estate Planning since 1993, has been a faculty member of Nova Southeastern University's Planned Giving Program, and has lectured at numerous American Bar Association (ALI-ABA) sponsored seminars around the country. Mr. Basson has five times (1994, 1996, 1999, 2003, and 2006) been a faculty member at the Philip E. Heckerling Institute on Estate Planning, the nation's largest technical conference in the field of estate planning. In November 2004 he was one of the featured speakers at the AICPA National Business Valuation Conference. He was a charter member of the IRS Estate and Gift Tax National Advisory Panel, a select group of IRS attorneys who assist in the formulation of nationwide policy decisions in the Estate and Gift Tax area.

REBECCA L. BERG, JD, CELA
Originally from New York, Rebecca graduated from Florida Atlantic University in 1970 and received her J.D. in 1983 from the University of Florida. A Certified Elder Law Attorney, Rebecca has held leadership roles in local and state associations including Chair, Elder Law Section of The Florida Bar (2002). Director of the Academy of Florida Elder Law Attorneys and member of the National Academy of Elder Law Attorneys.

JONATHAN G. BLATTMACHR, JD, AEP
Jonathan Blattmachr is a partner in the law firm of Milbank, Tween, 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 ACTEC 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 is also 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.

NATALIE B. CHOATE, ESQ., AEP
Natalie Choate is an attorney with the Boston law firm of Bingham McCutchen LLP. Her practice concentrates in estate planning for retirement benefits. Her books, *Life and Death Planning for Retirement Benefits* and *The QPRT Manual*, are leading resources for estate planning professionals. Miss Choate is the founder and former chair of the Boston Bar Estate Planning Committee; a Fellow and former Regent of ACTEC, and chairman of its Employee Benefits Committee; and a member and former officer of the Boston Probate and Estate Planning Forum. She was named "Estate Planner of the Year" by the Boston Estate Planning Council and is listed in *The Best Lawyers in America*. The NAEPC has awarded Natalie the Distinguished Accredited Estate Planner's designation. Her articles on estate planning topics have been published in *ACTEC Notes, Estate Planning, Trusts & Estates, Tax Practitioners Journal* and *Tax Management*. She is a contribution author of the book *Drafting Wills and Trusts in Massachusetts*, and serves as editorial advisor for three professional journals, *Trusts & Estates, Keeping Current*, and *Ed Slott's IRA Advisor*. In addition, she writes a monthly column for MorningstarAdvisor.com. A Boston native, Miss Chaote is a graduate of Radcliffe College and Harvard Law School.

AILEEN F. CONDON
Aileen Condon is the Chief, Estate and Gift Tax Program of the IRS, with national program responsibility for the policy, field and campus estate and gift tax operations. Before her current position in Small Business / Self-Employed, Aileen was a SPEC (Stakeholder Partnerships, Education and Communication) territory manager in Wage and Investment. Aileen also held many positions in Examination Operations including branch chief in the Washington, DC, area, and division chief in St. Louis. Aileen was born in Charleston, South Carolina; graduated from the University of South Carolina in Columbia; and began her IRS career as a revenue agent in Spartanburg, South Carolina.

LAUREN Y. DETZEL, JD
Ms. Detzel is chair of Dean Mead's Estate and Succession Planning Department and specializes in family limited partnerships, grantor retained annuity trusts (GRATs), sales to intentionally defective trusts, charitable trusts, lifetime gifts and generation skipping trusts. Particular emphasis includes planning for the succession of closely held or family business. She also handles many contested tax matters in the transfer tax area, ranging from audits of returns and administrative appeals within the IRS to Tax Court and Federal District Court litigation. Ms. Detzel handles the entire gamut of administration of estates and trusts, including contested matters of will and trust interpretation and reformation. Lauren graduated from the University of Louisville and obtained her J.D. from the University of Florida College of Law. She was named an Outstanding Wills, Trusts and Estates Attorney in *Florida Trend Magazine's Legal Elite* (2004 – 2006), an Outstanding Trusts and Estates Attorney in *The Best Lawyers in America* (1992 – 2006), one of Orlando's Best Trusts and Estates Attorneys by *Orlando Magazine* (2001 – 2006), an Outstanding Tax and Wealth Management Attorney in Chambers USA, *America's Leading Business Lawyers* (2003 – 2006) and was the recipient of the Gerald T. Hart Award as the Outstanding Tax Attorney in the State of Florida by The Florida Bar Tax Section (2005).

SCOTT C. FITHIAN, CLU, ChFC
Scott C. Fithian is recognized throughout the U.S. and Canada as a pioneer in the tools and methodology of Values-Based Planning™. Throughout his work as a Wealth Coach, Scott helps individuals and families achieve happiness by making wise choices concerning their wealth. In 1998, Scott founded The Legacy Companies™ to help professional advisors learn and implement this proprietary business model into their own practices. Today, Legacy has clients throughout the U.S. and Canada who are successfully using this model with their clients. Scott has delivered over 1,000 presentations to diverse audiences including major corporations, industry associations, national conventions and non-profit organizations. In 2000, Scott published a book on the subject of Values-Based Planning entitled *A Step-by-Step Approach to Values Based Estate Planning* (John Wiley and Sons).

TIMOTHY L. FLANAGAN, JD, LL.M.
Mr. Flanagan's expertise lies in the area of estate planning and administration, including income, estate, gift and generation skipping transfer tax, probate, fiduciary law and other estate and trust matters, focusing on estates of significant size and complexity. He also represents and advises clients with closely held businesses on corporate matters, business succession and related estate and gift tax planning issues. Mr. Flanagan is a frequent lecturer and has published articles on taxation and estate planning in national periodicals and tax services. Mr. Flanagan is a Florida Bar Certified Tax Lawyer, serves on several committees of the Real Property Probate and Trust Law Section of the Florida Bar, as well as a member if its Executive Council. He is a Fellow of the American College of Trust and Estate Counsel. Mr. Flanagan received a B.S. in Accounting from Florida Southern College, his J.D. from Cumberland School of Law at Stamford University and a LL.M. in Taxation from the University of Florida.

PROGRAM

FRIDAY, NOVEMBER 3, 2006

7:00 am-8:00 am
Breakfast

8:00 am-8:15 am
Recognition of 2006 Distinguished Accredited Estate Planners
Presentation of 2006 Hartman Axley Lifetime Service Award

8:15 am-9:15 am
"7 Ways to Play, 7 Ways to Pay"
Stephan R. Leimberg, JD, AEP

9:20 am-10:20 am
(Breakout Sessions, indicate choice on registration form)

"The Annual Exclusion – A New Look at an Old Friend"
Lauren Y. Detzel, JD

"Using Disclaimers in an Uncertain and Changing Estate Planning Environment"
A. Stephen McDaniel, JD, AEP, EPLS

"Hedging Strategies"
Richard L. N. Weaver

10:20 am-10:50 am
Break

10:50 am-12:20 pm
"Uses (and Misuses) of FLP's and LLC's"
Louis A. Mezzullo

12:20 pm-1:20 pm
Lunch

1:20 pm-2:10 pm
"How to Wind Down Those Pesky QPRT's"
Natalie B. Choate, Esq., AEP

2:10 pm-2:30 pm
Break

2:30 pm-4:30 pm
"Death and Taxes: the Inherited Retirement Plan"
Natalie B. Choate, Esq., AEP

SPEAKERS

STEPHAN R. LEIMBERG, JD, AEP
Stephan R. Leimberg is CEO of Leimberg and LeClair, Inc., an estate and financial planning software company, President of Leimberg Associates, Inc., a publishing and software company in Bryn Mawr, Pennsylvania, and Publisher of Leimberg Information Services, Inc. which provides e-based news, opinion, and information for tax professionals. He is the author of numerous books on estate, financial, and employee benefit and retirement planning. A nationally known speaker, Professor Leimberg has addressed the Miami Tax Institute, the NYU Tax Institute, the Notre Dame Law School and Duke University Law School's Estate Planning Conferences, the National Association of Estate Planners and Councils, and the AICPA's National Estate Planning Forum. Leimberg has also spoken to the Federal Bureau of Investigation, and the National Aeronautics and Space Administration. He was awarded the Excellence in Writing Award of the American Bar Association's Probate and Property Section. Mr. Leimberg has been honored as Estate Planner of the Year by the Montgomery County Estate Planning Council and as Distinguished Estate Planner by the Philadelphia Estate Planning Council. He is also recipient of the President's Cup of the Philadelphia Life Underwriters, a two time Boris Todorovitch Lecturer, and the First Ben Feldman Lecturer.

A. STEPHEN MCDANIEL, JD, AEP, EPLS
A. Stephen McDaniel, JD, AEP, EPLS has been associated with the Tennessee firm of Williams, McDaniel, Wolfe & Womack, P.C. since 1975 and currently serves as Managing Partner. Mr. McDaniel specializes in estate planning for individuals, planning for business owners and probate of estates. He has served as an adjunct faculty member at the University of Memphis, Cecil C. Humphreys School of Law, teaching estate planning and estate and gift taxation. Mr. McDaniel has written articles for several publications, including the *Journal of the American Society of CLU*, *Broker World*, *Life Association News* and has been quoted in Kiplinger's Personal Finance magazine and *USA Today.* Steve is Past President of the NAEPC.

ALLYSON MCDONALD
Allyson McDonald is Vice President at Fidelity Charitable Services®. Fidelity Charitable Services® is a leading provider of administrative and other services to charitable organizations, such as private foundations and the Fidelity Charitable Gift Fund℠ ("Gift Fund"), a donor-advised fund and one of the nation's leading independent public charities. As vice president and national sales manager, Allyson oversees a group of planned giving consultants and associates who increase awareness and educate advisors, high-net-worth individuals and corporations on charitable giving solutions including the Gift Fund, Pooled Income Fund and Fidelity Private Foundations Services℠. With over ten years in the financial services industry, Allyson speaks frequently on planned giving.

LOUIS A. MEZZULLO
Mr. Mezzollo is Partner at the Richmond, VA firm of McGuire Woods. His practice areas include private wealth services, trusts and estates, executive compensation arrangements, family businesses, partnerships and joint ventures and employee benefits. He works with high net worth individuals, as well as family owned and closely held businesses regarding business, retirement, estate and succession planning involving tax and non-tax issues. Mr. Mezzullo obtained his J.D. from the University of Richmond School of Law.

JEFFREY N. PENNELL
Jeffrey N. Pennell teaches income tax, wealth transfer tax, trusts and estates, and estate planning. He practiced for several years in Chicago before beginning his teaching career at the University of Oklahoma in 1978. 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. He has published classroom texts on the Income Taxation of Trusts, Estates, Grantors, and Beneficiaries, a second on Federal Wealth Transfer Taxation, and a third on Estate Planning. He authored the Bureau of National Affairs Tax Management portfolio on the Estate Tax Marital Deduction and co-authored the portfolio on Estate Tax Payment and Apportionment, and a text on Trust and Estate Planning published by the American Bar Association. He is the successor author of the leading treatise on estate planning, originally written by the late Harvard Professor A. James Casner. He also has published selected chapters in various editions of the *New York University Tax Institute*, the *University of Southern California Tax Institute*, and the *University of Miami Estate Planning Institute*, along with an extensive array of articles on estate planning. He is an Advisor to the *American Law Institute Restatement (Third) of Property — Wills and Other Donative Transfers* and is an Associate Reporter of its *Restatement (Third) of Trusts.* Professor Pennell is a Visiting Adjunct Professor in the University of Miami LL.M. in Estate Planning degree program.

ARTHEA STAEGER REED, PH.D.
Charlie is a Long-Term Care Specialist with the Ashville Group of Northwestern Mutual Financial Network. Her professional specialties include personal planning analysis, retirement planning, long term care insurance, charitable giving and employee benefits. Her 28-year career in teaching, research, university administration and authoring books in the fields of education and literature led her to her current position. She was the recipient of the Long-Term Care Leader Award by Northwestern Mutual Long Term Care in 2000, 2001 and 2002. Charlie was a Qualifying Member of the Million Dollar Round Table in 2001, Court of the Table in 2002 and top of the Table in 2003.

JOSHUA S. RUBENSTEIN
As managing partner of the New York law firm of KattenMuchenRosenman LLP, Joshua handles a wide variety of private client matters on a local, national, and international level, including personal and estate planning, the administration of estates and trusts, and contested Surrogate's Court and tax proceedings for high-net-worth individuals. As an Academician and Member of the Executive Council of the International Academy of Estates and Trusts Law (IAETL), a Fellow and Regent of the American College of Trusts and Estates Counsel (ACTEC), a Member of the U.K.-based Society of Trust and Estate Practitioners (STEP), and a Fellow on the New York Bar Foundation. Josh is a frequent lecturer on these topics.

RICHARD L. N. WEAVER
Mr. Weaver is a senior member of Bernstein's Wealth Management Group in New York. Prior to joining the firm, his 24-year career at Prudential Securities included heading the private wealth management effort and managing the EC Services and Strategies Group. Mr. Weaver has worked extensively with high-net-worth clients and their professional advisors, especially in creating financial solutions for corporate executives. His industry experience includes customizing hedging and monetization strategies for restricted and non-restricted single-stock positions. Mr. Weaver earned a BS from the Wharton School of the University of Pennsylvania and an MBA from New York University.

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November 1-3, 2006

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