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EMPLOYMENT

Employer: University of Missouri - Kansas City School of Law
5100 Rockhill Road, Kansas City, Missouri 64110

Dates: August, 1981 to Present.

Position: Professor of Law. Teach courses in the area of federal income taxation and business organizations, including Introduction to Federal Taxation, Business Organizations, Taxation of Business Organizations, Deferred Compensation & Pension Plans, Tax Exempt Organizations and Charitable Planned Giving. Chair, American Bar Association Committee on Lifetime and Testamentary Charitable Gifts (Section of Probate and Trust). Speaker at numerous legal and educational programs.

Employer: Spencer, Fane, Britt & Browne
1400 Commerce Bank Building, 1000 Walnut Street
Kansas City, Missouri 64106-2140

Dates: June, 1979 to July, 1981.

Position: Attorney. Prepared legal memoranda, represented clients in court, researched corporate and tax issues, and rendered other legal services.

Employer: University of Wisconsin Graduate School of Business
Madison, Wisconsin 53705

Dates: August, 1978 to May, 1979.

Position: Accounting Instructor (Part-Time).
Taught course in introductory accounting.

Employer: Internal Revenue Service - Office of District Counsel
Milwaukee, Wisconsin

Dates: May, 1978 to August, 1978.

Position: Summer Intern (Full-Time). Researched federal tax issues, including bankruptcy and criminal matters.

Employer: Grant Thornton (then Alexander Grant & Company)
Madison, Wisconsin

Dates: January, 1978 to May, 1978.

Position: Tax Intern (Part-Time). Prepared individual, corporate and partnership tax returns.

EDUCATION

School: University of Wisconsin School of Law.
Dates: August, 1975 to May, 1979.
Degree: Juris Doctor (1979), Cum Laude, Upper 10% of class.
Honors: Order of the Coif, Dean's List, Am Jur Awards in Contracts, Real Estate and Trusts and Estates.

School: University of Wisconsin Graduate School of Business.
Dates: June, 1976 to May, 1979.
Degree: Masters of Science in Accounting (1979).
Honors: Beta Alpha Psi, Dean's List, Passed the C.P.A. Examination on first attempt, May, 1979.

School: Northwestern University, Evanston, Illinois.
One semester at the University of Hamburg, Germany.
Dates: August, 1971 to June, 1975.
Degree: Bachelor of Arts (1975); Major in Economics.
Honors: Dean's List.

POSITIONS

Chair, American Bar Association Committee on Charitable Gifts
(Section of Trusts and Estates) since 2000

Editorial Advisory Board, *Trusts and Estates* Magazine, since 2002

Editorial Advisory Board, *Planned Giving Design Center* (an internet-based charitable planned giving network), since 2002

Legal Subcommittee of the Council on Foundations, since 1988

HONORS

Daniel L. Brenner Faculty Publishing Award, 1994

Salzburg Fellow, Salzburg Seminar, Summer, 1993

Kansas City Tomorrow Program, Year VII, 1986

UMKC Law School Writing Award, 1985

OTHER

Born November 7, 1953 in Milwaukee, Wisconsin

Fluent in German.

Quoted in *The Wall Street Journal*, *MONEY Magazine*, *Forbes*, *The Washington Post*, *The Christian Science Monitor*, *The Tennessean*, *The Seattle Times*, *The Chronicle of Higher Education*, *The Chronicle of Philanthropy*, *Foundation News* and *The Kansas City Star*.

PROFESSIONAL PUBLICATIONS

"Charitable IRA Rollover in 2007," *Probate & Property*, July 2007, p. 16-21.

"Charitable Gifts By Subchapter S Corporations and Their Shareholders," *ALI-ABA Estate Planning Course Materials Journal*, p. 76-106 (April 2006).

"Stretch This: Strategies For Employees At Companies that Liquidate Retirement Accounts at Death *Trusts and Estates*, p. 38 (Feb. 2006).

"Why Not To Invest in Non-Deductible IRAs," *Trusts and Estates*, September 2005, p. 70-75

Chapter, "Funding Bypass and QTIP Trusts in the Crossfire of Conflicting Estate Tax, Income Tax and ERISA Laws," *University Of Miami Heckerling Institute on Estate Planning*, Chapter 4 LEXIS/NEXIS Publishers (2005)

"Funding Bypass Trusts With Retirement Assets," *Probate & Property*, p. 10-15. [The article was awarded the 2004 Excellence in Writing Award by the editors of *Probate & Property* for the Best Practical Use Article of 2004]

"Sometimes It's Better To Avoid Stretch IRAs," *Trusts and Estates*, p. 38 (March, 2003).

"When an Estate Is The IRA Beneficiary," *Trusts and Estates*, p. 17 (November, 2002).

"The 800-lb Gorilla: Retirement Accounts are Dominating Estates," *Trusts and Estates*, (October, 2002).

"Charitable Gifts By Subchapter S Corporations And By Shareholders," *University of Southern California Law School Tax Institute*, Chapter Sixteen, , Mathew Bender, (July 2002).

"When a Charitable Trust Beats A Stretch IRA", *Trusts and Estates*, (May, 2002).

"The Family Wins When IRD Is Used for Charitable Bequests – How To Do It," *University of Miami School of Law Heckerling Institute on Estate Planning*, Chapter Four, Mathew Bender, (April, 2002)

"How The New IRA Distribution Regulations Affect Charitable Gift Planning," *The Journal of Gift Planning*, Vol. 5, No, 2, p. 5 (2nd Quarter 2001)

"Subchapter S Stock Owned By Tax-Exempt Organizations: Solutions To Legal Issues," *22 Exempt Org. Tax Rev.* 25 (Oct. 1998)

"Charitable Ownership Of Subchapter S Stock", (a transcript of my presentation at the 1998 ABA Annual Meeting in Toronto), *22 Exempt Org. Tax Rev.* 75 (Oct. 1998)

"Inherited IRAs: When Deferring Distributions Doesn't Make Sense," *Trusts and Estates*, (June,

1998)

"Tax-Free Transfers Of U.S. Savings Bonds To Charities And Charitable Remainder Trusts," *Planned Giving Today*, (April, 1998)

"Save Taxes on Savings Bonds by Transfers To Charities or Charitable Remainder Trusts" *Journal of Taxation*, Vol. 88, No. 2, p. 88 (February, 1998).

"Charitable Gifts Of S Corporation Stock: How To Solve The Practical And Legal Problems", *Journal of Gift Planning*, Vol 2, No. 1 (January, 1998).

"Creating Supporting Organizations Of Community Foundations From Nonprofit Hospital Sales," 17 *Exempt Org. Tax Rev.* 265 (Aug. 1997)

Book, The Legal Compendium for Community Foundations, 2d ed.(Council on Foundations, 1996).

Transfers from Retirement Plans to Charities and Charitable Remainder Trusts, 12 *The Exempt Organization Tax Review* No. 5, p. 964 (Nov. 1995).

Charitable Gifts From Donors' Retirement Plan Accounts, 133 *Trusts and Estates* 20 (Aug. 1994)

Chapter: "Community Foundations., Tax Economics of Charitable Giving (Twelfth Edition) by Arthur Andersen & Co. (at request of Council on Foundations, Washington D.C.).

Transfers From Retirement Plans to Charities and Charitable Remainder Trusts: Laws, Issues and Opportunities, 13 *Virginia Tax Review* 641 (Spring 1994).

Pooled Income Funds of Community Foundations; IRS Swiftly Revokes Its Revenue Ruling, 58 *Tax Notes* 1499 (March 15, 1993)

Book, The Legal Compendium for Community Foundations, (Council on Foundations, 1991).

The Fifteen-Percent Excise Tax on Excess Retirement Funds, 42 *Tax Notes* 1125 (February, 1989).

Avoiding the Alternative Minimum Tax When Making Charitable Gifts of Appreciated Property, 37 *Tax Notes* 633 (November, 1987).

Article co-written with Thomas C. Graves, 1986 Tax Reform Planning Strategies for Avoiding Excise Taxes on Excess Retirement Distributions and Excess Retirement Accumulations, Vol IV *Benefits Quarterly*, No.1, 16 (First Quarter 1988).

The Impact of the Tax Reform Act of 1986 on Legal Education and Law Faculty, 54 *Journal of Legal Education* 568 (1986).

Income Taxation of Social Security Benefits: Balancing Social Policy with Tax Policy, 54 UMKC LAW REVIEW 399 (1986).

Taxation of Qualified Plan Distributions: History and Analysis, 5 VIRGINIA TAX REVIEW 287 (Fall 1985).

Choosing Between Special Ten-Year Averaging and Deferring Tax Through a Rollover, 60 JOURNAL OF TAXATION 90 (February, 1984).

The New Debt-Equity Regulations Under the Internal Revenue Code, 46 MISSOURI LAW REVIEW 764 (Fall, 1981).

PRESENTATION OF PAPERS; OTHER PROFESSIONAL PRESENTATIONS

2008

2007

January 20, 2007

[NATIONAL] Funding Trusts with Retirement Assets
ABA Section of Taxation Mid-Year Meeting, Hollywood, Florida

February 10, 2007

[NATIONAL] Lessons Learned from Charitable IRA Rollover
Association of Lutheran Development Executives Conference (ALDE)
Hyatt Regency; Baltimore, Maryland

February 11, 2007

[NATIONAL] Charitable Estate Planning For Retirement Assets
Association of Lutheran Development Executives Conference (ALDE)
Hyatt Regency; Baltimore, Maryland

March 1, 2007

Lessons Learned from Charitable IRA Rollover; Charitable Estate Planning With Retirement Assets,
Mid-America Planned Giving Council, Kansas City, Missouri

March 7, 2007

Lessons Learned from Charitable IRA Rollover
St. Louis Planned Giving Council, St. Louis, Missouri

March 19, 2007

[NATIONAL] Lessons Learned from Charitable IRA Rollover
Advancement Network of Community Foundations Conference, New Orleans, Louisiana

March 28, 2007

Lessons Learned from Charitable IRA Rollover
Memphis Planned Giving Council, Memphis, Tennessee

April 18, 2007

Lessons Learned from Charitable IRA Rollover; Gifts of S Corp Stock
San Diego Planned Giving Council, San Diego, California

April 19, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Los Angeles Planned Giving Council, Los Angeles, California

April 24, 2007

Funding Trusts with Retirement Assets
The Peoria Estate Planning Council and The Peoria Area Planned Giving Council, Peoria, Illinois

April 29, 2007

[NATIONAL] Retirement Accounts – Planning Is Life and Death
AICPA High Net Worth Conference, Bellagio Hotel, Las Vegas, Nevada

April 30, 2007

[NATIONAL] Retirement Distribution Planning, Especially Challenges and Solutions When
Funding Trusts
AICPA High Net Worth Conference, Bellagio Hotel, Las Vegas, Nevada

May 2, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Mid-Tennessee Planned Giving Council, Nashville, Tennessee

May 4, 2007

Charitable Update
Kansas City Estate Planning Symposium, Overland Park, Kansas

May 10, 2007

Funding Trusts with Retirement Assets
The New York City Estate Planning Council, New York, New York

May 17, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Foothill Community College System, Silicon Valley, California

May 30, 2007

Keynote Address: Lessons Learned from Charitable IRA Rollover
Greater Chicago Planned Giving Council, Northwestern University, Chicago, Illinois

June 1, 2007

[NATIONAL] How To Structure Charitable Gifts From Retirement Plan Accounts
ALI-ABA Program on Charitable Giving Techniques, Millennium Hotel, Chicago, Illinois

June 1, 2007

[NATIONAL] Tax Rules Governing Charitable Gifts Of Subchapter S Corporation Stock
ALI-ABA Program on Charitable Giving Techniques, Millennium Hotel, Chicago, Illinois

June 7, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Fox Valley Community Foundation, Appleton, Wisconsin

June 15, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Florida Trust Officers Estate Planning Conference, The Breakers, Palm Beach, Florida

July 25, 2007

[NATIONAL] Estate Planning for Retirement Assets
ALI-ABA STEPs Estate Planning Program, New York Law School, New York, New York

April 29, 2007

[NATIONAL] Retirement Accounts – Planning Is Life and Death
AICPA High Net Worth Conference, Bellagio Hotel, Las Vegas, Nevada

April 30, 2007

[NATIONAL] Retirement Distribution Planning, Especially Challenges and Solutions When
Funding Trusts
AICPA High Net Worth Conference, Bellagio Hotel, Las Vegas, Nevada

May 2, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Mid-Tennessee Planned Giving Council, Nashville, Tennessee

May 4, 2007

Charitable Update
Kansas City Estate Planning Symposium, Overland Park, Kansas

May 10, 2007

Funding Trusts with Retirement Assets
The New York City Estate Planning Council, New York, New York

May 17, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Foothill Community College System, Silicon Valley, California

May 30, 2007

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Greater Chicago Planned Giving Council, Northwestern University, Chicago, Illinois

June 1, 2007

[NATIONAL] How To Structure Charitable Gifts From Retirement Plan Accounts
ALI-ABA Program on Charitable Giving Techniques, Millennium Hotel, Chicago, Illinois

June 1, 2007

[NATIONAL] Tax Rules Governing Charitable Gifts Of Subchapter S Corporation Stock
ALI-ABA Program on Charitable Giving Techniques, Millennium Hotel, Chicago, Illinois

June 7, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Fox Valley Community Foundation, Appleton, Wisconsin

June 15, 2007

Lessons Learned from Charitable IRA Rollover - Charitable Estate Planning
Florida Trust Officers Estate Planning Conference, The Breakers, Palm Beach, Florida

June 19, 2007

Charitable Planned Giving With Retirement Assets
CARE National Headquarters, Atlanta, Georgia

June 20, 2007

[National] 2007 National Tax Institute Conference
Birmingham, Alabama

July 25, 2007

[NATIONAL] Estate Planning for Retirement Assets
ALI-ABA STEPs Estate Planning Program, New York Law School, New York, New York

2006

Jan 25 - [National] *Funding Trusts With Retirement Plan Assets*, USC Law School Tax Institute,
Los Angeles, California, January 25, 2006.

Jan 28 - *Recent Developments in Federal Tax Law*, UMKC CLE, Westin Crown Center, Kansas City, Missouri, January 28, 2006 (outline prepared by Prof. Wiseman).

Feb 9 – [National] *Charitable And Family Estate Planning with Retirement Assets*, AXA Financial Annual Meeting, Boca Raton Resort, Boca Raton, Florida, February 9, 2006.

Mar 2 - *Charitable And Family Estate Planning with Retirement Assets*, The Indianapolis Estate Planning Council and the Planned Giving Group of Indiana, Indianapolis, Indiana, March 2, 2006.

Mar 7 - [National Broadcast] *Retirement Plan Design -- Roth 401(k)s*, Trusts & Estates Magazine Network, March 7, 2006.

Mar 23 - *Charitable And Family Estate Planning with Retirement Assets*, The Estate & Financial Planning Council Of Southern New Jersey, Woodcrest Country Club, Cherry Hill, New Jersey March 23, 2006.

May 1 - Keynote Address: *It's Just A Matter of Time - Pending Legislation on Donor Advised Funds and Supporting Organizations*, Indiana Grantmakers Alliance, Indianapolis, Indiana, May 1, 2006.

May 16 - *Family and Charitable Estate Planning with Retirement Assets*, University of Findlay, Findlay Ohio, May 16, 2006.

May 18 - *Family and Charitable Estate Planning with Retirement Assets*, West Virginia State Bar Association, Charleston, West Virginia, May 18, 2006.

June 6 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Oklahoma City Community Foundation, Oklahoma City, Oklahoma, June 16, 2006.

June 9 - [NATIONAL] *How To Structure Charitable Bequests From Retirement Plan Accounts*, ALI-ABA Program on Charitable Giving Techniques, Ritz Carlton Hotel, Boston, Massachusetts, June 9, 2006.

June 9 - [NATIONAL] "Tax Rules Governing Charitable Gifts Of Subchapter S Corporation Stock," ALI-ABA Program on Charitable Giving Techniques, Ritz Carlton Hotel, Boston, Massachusetts, June 9, 2006.

June 15 - *Family and Charitable Estate Planning with Retirement Assets*, Rochester Area Community Foundation, Rochester, New York, June 15, 2006.

June 20 - *Family and Charitable Estate Planning with Retirement Assets*, Cincinnati Community Foundation, Cincinnati, Ohio, June 20, 2006.

June 29 - (NATIONAL) *Estate Planning for Retirement Plan Accounts*, ALI-ABA STEPs Estate Planning Program, Emory University Law School, Atlanta, Georgia, June 29, 2006.

Aug 4 - *Charitable Estate Planning with Retirement Assets*, Planned Giving Council of Nebraska, August 4, 2006

Sept 6 – *Family and Charitable Estate Planning with Retirement Assets*, Portland Estate Planning Council, Portland, Oregon, September 6, 2006.

September 14, 2006

Charitable Gifts and Bequests from Retirement Accounts

30th Annual Minnesota Planned Giving Conference Saint Paul River Centre St. Paul, Minnesota

September 19, 2006,

Family and Charitable Estate Planning with Retirement Plan Accounts

American Cancer Society, Des Moines, Iowa

Sept 26 – [NATIONAL] *Tax Laws Governing Charitable Gifts of IRAs, Subchapter S Stock, and Savings Bonds*, Practical Planned Giving Conference, Orlando, Florida, September 26, 2006.

Sept 28 - [NATIONWIDE BROADCAST] Pension Protection Act of 2006,

Presenter, Nationwide broadcast for the American Bar Association, September 28, 2006

Oct 6 - [NATIONAL] *Estate Planning for Retirement Plan Accounts*, 2006 Duke Estate Planning Conference, Duke University, Durham, North Carolina, October 6, 2006.

Oct 13 - [NATIONAL] *Tax Laws Governing Charitable Gifts By Subchapter S Corporations and Their Shareholders*, National Committee on Planned Giving Annual Meeting, Nashville, Tennessee, October 13, 2006.

October 24, 2006

Family and Charitable Estate Planning with Retirement Plan Accounts

The Toledo Estate Planning Council and The Toledo Area Planned Giving Council, The Toledo Club, Toledo, Ohio

November 11, 2006

[NATIONAL] Funding Trusts with Retirement Assets

The Pinnacle Forum, Ritz Carlton Hotel, Amelia Island, Florida

November 28, 2006

Family and Charitable Estate Planning with Retirement Plan Accounts,

Racine Community Foundation, Racine, Wisconsin

November 29, 2006

Family and Charitable Estate Planning with Retirement Plan Accounts

Oshkosh Area Community Foundation, Oshkosh, Wisconsin

November 30, 2006
Family and Charitable Estate Planning with Retirement Plan Accounts
Greater Green Bay Community Foundation, Green Bay, Wisconsin

December 5, 2006
[NATIONAL BROADCAST] Charitable Planning in the New Tax Environment, Moderator and
Presenter, Nationwide broadcast for the American Bar Association.

December 7, 2006
Family and Charitable Estate Planning with Retirement Plan Accounts
The United Jewish Endowment Fund, B'nai B'rith International, Washington D.C.

December 12, 2006
Family and Charitable Estate Planning with Retirement Plan Accounts
Estate Planning Council of the Emerald Coast, Destin, Florida

2005

May 1 - [NATIONAL] - *Selection and Design of Retirement Plans*, American Institute of CPAs
("AICPA) National Conference, Bellagio Hotel & Casino, Las Vegas, Nevada, May 1, 2005.

May 2- [NATIONAL] *Income Tax and Estate Tax Planning for Retirement Plan Distributions* (May
2, 2005); American Institute of CPAs ("AICPA) National Conference, Bellagio Hotel & Casino, Las
Vegas, Nevada, May 2, 2005.

May 5 - *Charitable Estate Planning with Retirement Assets*, Boise Center on the Grove, Boise,
Idaho, May 5, 2005.

May 10- *Lifetime And Estate Planning for Qualified Retirement Plans and IRAs*, Wichita Estate
Planning Council, Wichita, Kansas, May 10, 2005.

May 17 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, The Associated
Professional Advisor Group, Baltimore, Maryland, May 17, 2005

May 19 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Greater Miami
Jewish Federation, Miami, Florida, May 19, 2005

May 25 - *Estate Planning For Closely-Held Businesses and Retirement Assets*, The Milwaukee
Foundation, Milwaukee, Wisconsin, May 25, 2005.

May 26 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Community
Foundation of South Wood County, Mead Hotel, Wisconsin Rapids, Wisconsin, May 26, 2005

June 10 - [NATIONAL] *How To Structure Charitable Bequests From Retirement Plan Accounts*, ALI-ABA Program on Charitable Giving Techniques, Monaco Hotel, Seattle, Washington, June 10, 2005.

June 10 - [NATIONAL] *Tax Rules Governing Charitable Gifts Of Subchapter S Corporation Stock*, ALI-ABA Program on Charitable Giving Techniques, Monaco Hotel, Seattle, Washington, June 10, 2005.

June 30 - [NATIONAL] *Estate Planning for Retirement Plan Accounts*, ALI-ABA STEPs Estate Planning Program, Emory University Law School, Atlanta, Georgia, June 29, 2006.

July 28 - *What's The Use of Happiness If it Can't Buy You Money? -- Estate Planning with Retirement Assets*, The Albuquerque Community Foundation and The United Way of Central New Mexico, Albuquerque, New Mexico, July 28, 2005.

August 18 -[NATIONAL] *Retirement Plan Design -- Roth 401(k)s in the Year 2006*; Advanced Trust Program for Trust Professionals, American Bankers Association, Hyatt Regency, Chicago, Illinois, August 18, 2005.

Sep 15 - [NATIONAL] *Planning For Maximum Tax Benefits from Charitable Gifts*, 2005 Notre Dame Tax & Estate Planning Institute, Notre Dame University, South Bend, Indiana, Sept. 15, 2003.

Sep 15 - [NATIONAL] *Retirement Plan Design -- Roth 401(k)s in the Year 2006*; 2005 Notre Dame Tax & Estate Planning Institute, Notre Dame University, South Bend, Indiana, Sept. 15, 2005.

Sep 29 - [NATIONAL] *Gifts From Retirement Plans: Laws, Opportunities and Pitfalls*, National Committee on Planned Giving Annual Meeting, Orlando Conference Center, Orlando, Florida, September 29, 2005.

Oct 6 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Eastern Illinois Estate Planning Council and the Central Illinois Estate Planning Council, Robert Allerton Conference Center, Champaign-Urbana, Illinois, Oct. 6, 2005.

Oct 11 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Southeast Hospital Foundation Professional Advisors Group, Cape Girardeau, Missouri, Oct. 11, 2005.

Oct 20 - [NATIONAL] *Planned Giving: Charitable Estate Planning with Retirement Assets*, Annual Meeting of the National Association of United Methodist Foundations, San Antonio, Texas, Oct. 20, 2005.

Oct 25 - *Charitable Estate Planning with Retirement Assets*, The Virginia Gift Planning Conference, The University of Richmond, Richmond, Virginia, October 25, 2005.

Nov 2 - *Estate Planning for Retirement Plan Accounts*, Commerce Trust Seminar for Estate Planners, Topeka, Kansas, Nov. 2, 2005.

Nov 8 - *Charitable Estate Planning with Retirement Assets*, Charlotte Community Foundation, Charlotte, North Carolina, Nov. 8, 2005.

Nov 8 - *Charitable Estate Planning with Retirement Assets*, Greater Asheville Community Foundation, Asheville, North Carolina, Nov. 8, 2005.

Nov 9 - *Charitable Estate Planning with Retirement Assets*, Winston-Salem Community Foundation, Winston-Salem North Carolina, Nov. 9, 2005.

Nov 9 - *Charitable Estate Planning with Retirement Assets*, Triangle Community Foundation, Research Triangle Park, North Carolina, Nov. 9, 2005.

Nov 15 - *Charitable Estate Planning with Retirement Assets*, Red River Valley Estate Planning Council, Fargo, North Dakota, November 15, 2005

Nov 17 - *Charitable Estate Planning with Retirement Assets*, Reno Estate Planning Council, Reno, Nevada, November 15, 2005

Nov 29 - *Funding Trusts With Retirement Assets in The Crossfire of Conflicting Estate Tax, Income Tax And ERISA Laws*, 15th Annual Estate Planning With The Masters, Illinois Institute for Continuing Legal Education, UBS Tower and Conference Center, Chicago, Illinois, November 29, 2005.

Dec 2 - *Estate Planning: Funding Trusts with Retirement Plan Assets*, Children's Hospital Foundation, San Diego, California, December 1, 2005.

Dec 6 - *Family and Charitable Estate Planning With Retirement Plan Accounts*, Boy Scouts of Central Tennessee Council, Nashville, Tennessee, December 6, 2005