

About the Editor

Carmina Y. D'Aversa, JD, LLM (Taxation), focuses her federal and Pennsylvania law practice on international and domestic tax planning and compliance. She formerly was with the International Estate and Gift Tax Group of the Internal Revenue Service. Before joining the Internal Revenue Service in Washington, DC, Ms. D'Aversa was an active member of the Education Committee of the Philadelphia Bar Association's Probate and Trust Law Section. Ms. D'Aversa also served as an elected term member for the Council of the Pennsylvania Bar Association's Real Property, Probate and Trust Law Section; a Chancellor's appointee for the Executive Committee of the Philadelphia Bar Association's Section on Probate and Trust Law; and an adjunct member of the Ethics Committee of the Hospital of the University of Pennsylvania. To date, Ms. D'Aversa has been designated as a Trust and Estate Practitioner (TEP) by the international organization, the Society of Trust and Estate Practitioners (STEP). Ms. D'Aversa authors and co-authors legal articles and publications, and lectures for continuing legal and professional education programs.

About the Second Edition Contributors

Cynthia L. Barrett (retired) practiced law for forty years in Portland, Oregon. She served as president of both the Multnomah Bar Association and the National Academy of Elder Law Attorneys (NAELA). In 2016, the LGBT Bar Association gave her the Leading Practitioner award. Many state and national bar groups have invited Ms. Barrett to present on elder law, special needs trust planning, LGBT planning, and LGBT federal benefits. Most recently, she presented on federal benefits for the LGBT Bar Association's 2018 Lavender Law meeting in New York City.

Svetlana V. Bekman is a senior vice president and senior legal counsel at The Northern Trust Company where she advises the bank on matters relating to trusts, estates, IRAs, and related fiduciary matters. Prior to joining The Northern Trust Company, Ms. Bekman was a partner in the Private Clients Group of Schiff Hardin LLP. Ms. Bekman speaks about and publishes articles and chapters on various aspects of IRAs and other retirement plans. Ms. Bekman received her law degree from the Northwestern University School of Law and served as a clerk to the Honorable Elaine E. Bucklo (U.S. District Court of the Northern District of Illinois).

Kenneth Black III is a graduate of the University of North Carolina and received his Juris Doctorate from the University of Georgia School of Law. He is the coauthor with Harold D. Skipper of the 14th and the centennial 15th edition of *Life Insurance*. He has provided consulting services to major life insurers, national and international life insurance agency operations, and law firms. As an adjunct instructor for many years, he taught courses in business law, risk and insurance principles, life insurance, financial planning, and financial institutions management in the Department of Risk Management and Insurance at Georgia State University. He also has served as guest lecturer in the department's Munich Re International Visiting Fellows Program. He has been a member of the American Risk and Insurance Association (ARIA) and the Asia-Pacific Risk and Insurance Association (APRIA). From 1993 to 2007, he organized and served as the founding president of a private life insurer affiliate of the former Fortis banking and insurance group.

Robert M. Brucken, retired partner at Baker & Hostetler LLP, Cleveland, Ohio, has practiced trust and estate law in Cleveland for almost 60 years, all with this firm. A fellow of the American College of Trust and Estate Counsel, Mr. Brucken also serves as the editor of the *Probate Law Journal of Ohio*, *Merrick-Rippner Ohio Probate* law manual, and the *OSBA Ohio Trust Code Manual*, and is past chair of the Estate Planning, Trust and Probate Law Section of Ohio State Bar Association.

Naomi Cahn is the Harold H. Greene Professor at the George Washington University Law School. She is the author or co-author of numerous books and articles, including family law and trusts and estates casebooks. She is an ACTEC Fellow, a member of the American Law Institute, and a board member of the Donor Sibling Registry. In 2017, she received the Lifetime Achievement in Family Law Award from the University of Illinois Law School.

Katherine Coeyman, a member of the Georgia bar, is an associate with James-Bates-Brannan-Groover-LLP. Katherine graduated cum laude from the University of Georgia School of Law in 2018. While at Georgia Law, she served as the managing editor for the *Journal of Intellectual Property Law* and was a Court-Appointed Special Advocate (CASA). In 2017, she was awarded the State Bar of Georgia Tax Section Outstanding Student Award. Prior to attending law school, Katherine graduated magna cum laude from Clemson University with a Bachelor of Arts in philosophy and graduated with general honors from Clemson's Calhoun Honors College.

Alyssa A. DiRusso is the Whelan W. and Rosalie T. Palmer Professor of Law at the Cumberland School of Law at Samford University in Birmingham, Alabama. She is a member of the American Law Institute, an Academic Fellow of the American College of Trust and Estate Counsel, and a Certified Financial Planner™. Before teaching, she practiced with the Boston law firm of Choate, Hall & Stewart and served as in-house counsel to Bank of America/Fleet National Bank. Among other publications, she is a co-author of the forthcoming textbook *Trusts and Estates: In Focus*. She is grateful for the support of her husband of twenty years, Brian, and their three minors: Jason, Lila, and Kathleen.

Susan N. Gary, the Orlando J. and Marian H. Hollis Professor at the University of Oregon School of Law, received her BA from Yale University and her JD from Columbia University. Before entering academia she practiced with Mayer, Brown & Platt in Chicago, and with DeBandt, van Hecke & Lagae in Brussels. Professor Gary teaches trusts and estates, estate planning, non-profit organizations, and an undergraduate course on law and families. She has written and spoken about the regulation of charities; fiduciary duties,

including the prudent investor standard; the definition of family for inheritance purposes; donor intent in connection with restricted charitable gifts; and the use of mediation to manage conflict in the estate planning context. She is a member of the American Law Institute and an Academic Fellow and former Regent of the American College of Trust and Estate Counsel. She has served as a trustee on the University of Oregon's Board of Trustees and on the Council of the Real Property, Trust and Estate Section of the American Bar Association.

Andrew P. Gidiere received his JD from Cumberland School of Law and his LLM in taxation from the Georgetown University Law Center. He was a student extern in the Whistleblower Litigation Office of the Internal Revenue Service. He now practices law in Alabama.

Lisa Milot is an associate professor at the University of Georgia School of Law and of counsel with Ivins, Phillips & Barker in Washington, DC. She teaches and practices in the estate planning area, and her research focus includes the regulation of human bodies.

Matt Savare is a partner in Lowenstein Sandler LLP's Media and Entertainment Group, the Tech Group, and the Blockchain Technology and Digital Assets Group. Matt focuses his practice on media, entertainment, intellectual property, online advertising, privacy, blockchain, and cryptocurrency issues. Prior to joining Lowenstein Sandler, Matt worked for six years for the Department of the Army at Ft. Monmouth, New Jersey, negotiating and drafting contracts for Night Vision equipment and services. Matt received his BA in economics and business management from Drew University, his MA in corporate and public communications from Monmouth University where he graduated valedictorian, and his JD from Seton Hall University where he also graduated valedictorian.

Nancy E. Shurtz, the Bernard A. Kliks Professor at the University of Oregon School of Law, received her BA from the University of Cincinnati, her JD from Ohio State University, and her LLM in taxation from Georgetown University Law Center. Before coming to Oregon she taught at the Wharton School of Business at the University of Pennsylvania. Before that, she practiced with the law firm of Ginsburg, Feldman and Bress in Washington DC. Professor Shurtz teaches in the areas of taxation, estate planning, sustainable business, and women and the law, and has written and spoken extensively in these four areas. Professor Shurtz is currently the book review columnist for the *Estate Planning* magazine and senior editor of the Books & Media Committee of the Real Estate, Trust and Estate Law Section of the American Bar Association.

Thomas J. Striepe is the associate director of Research Services at the University of Georgia School of Law Library. He teaches advanced legal research, business law research and 1L legal research. Prior to joining the University of Georgia School of Law Library he practiced in estate planning and trust administration at Courey, Kosanda & Zimmer. He graduated from the University of Iowa (BAcc, with honors), Arizona State University School of Law (JD, magna cum laude), and the University of Arizona School of Information Resources and Library Science (MLIS).

John Wintermute is a graduate of Seton Hall Law School and was a licensing associate in the Tech Group of Lowenstein Sandler LLP. He is currently serving as a law clerk for the Honorable Madeline Cox Arleo at the U.S. District Court for the District of New Jersey.