50th Annual Philip E. Heckerling Institute on Estate Planning
January 22-26, 2018
Heckerling 2018 - Introduction Part 1

Heckerling 2018
University of Miami School of Law Center for Continuing Legal Education
Orlando World Center Marriott Resort and Convention Center
Orlando, Florida
http://www.law.miami.edu/heckerling

GENERAL INFORMATION ABOUT INSTITUTE:
Inquiries/Registration:
Philip E. Heckerling Institute on Estate Planning, University of Miami School of Law
Center for Continuing Legal Education
P.O. Box 248087
Coral Gables, FL 33124-8087
Telephone: 305-284-4762 / FAX: 305-284-6752
Web site: www.law.miami.edu/heckerling E-mail: heckerling@law.miami.edu

Headquarters Hotel - Orlando World Center Marriott
8701 World Center Drive
Orlando, FL 32821
Telephone (407) 239-4200, FAX (407) 238-8777

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Heckerling 2018 - Introduction Part 1

As we have done in January for the last twenty one years, and again with the permission of the University of Miami School of Law Center for Continuing Legal Education, we will be posting daily Reports to this list containing highlights of the proceedings of the 52nd Annual Philip E. Heckerling Institute on Estate Planning that is being held on January 22-26, 2018 at the Orlando World Center Marriott Resort and Convention Center in Florida. A complete listing of the proceedings and the Institute's 2018 brochure are available at www.law.miami.edu/heckerling and the listing of the proceedings will also be published as part of Introduction Part 2 that will be distributed soon. This Introduction Part 1 covers the Institute Opening Reception, its Scope, the Faculty, the Advisory Committee, the Sponsors and the Vendors, plus general information at the end about the Institute.

We also will be posting the full text of each of these Reports on the ABA RPTE Section's Heckerling Reports Website, as we have since the 2000 Institute. The Reports from 2000 to 2017 can now be found at URL http://www.americanbar.org/groups/real_property_trust_estate/events_cle/heckerling.htm. In addition, each Report from 2006 to date can also be accessed at any time from the ABA-PTL Discussion List's Web-based Archive that now only goes as far back as January of 2006 and is located at URL http://mail.americanbar.org/archives/aba-ptl.html.

Our on-site local Reporters who will be present in Orlando in 2018 are Joanne Hindel Esq., a Vice President with Fifth Third Bank in Cleveland, Ohio; Kimon Karas Esq., an attorney with McCarthy, Lebit, Crystal and Liffman Co. LPA in Cleveland, Ohio; Craig Dreyer Esq., an attorney with the Dreyer Law Firm in Stuart, Florida; Herb Braverman Esq., an attorney with Braverman & Associates in Orange Village, Ohio; Kristin Dittus Esq., a solo attorney with offices in Denver, Colorado; Michael Sneeringer Esq., an attorney with Porter, Wright, Morris and Arthur, LLP in Naples, Florida; Michelle R. Mieras, a Fiduciary Risk Manager with Bank of the West in Denver, Colorado; Beth Anderson Esq., an attorney with Wyatt, Trant & Combs, LLP in Louisville, Kentucky; Bruce A. Tannahill Esq., a Director of Estate and Business Planning in the Mass Mutual Financial Group in Phoenix, Arizona, and Patrick J. Duffy Esq, an attorney with Holland & Knight in Tampa, Florida.

The Report Editors in 2018 will be Joseph G. Hodges Jr. Esq., a solo practitioner in Denver, Colorado, who is the Chief Moderator of the ABA-PTL discussion list. He will be ably assisted in those duties this year by Reporter Bruce A Tannahill Esq..

Institute's Welcome Reception - Monday Evening, January 22nd

The Heckerling Institute staff reminds everyone to attend the Complementary Welcome Reception for Registrants that will be held in the exhibition hall at the Marriott from 6:00 to 7:00 on Monday evening, January 22nd. This is a don't miss function, especially for
first time attendees - plenty of food and lots to drink, all complimentary of the
Institute. Be on the look out for your friendly ABA-PTL Reporters who will all have
badges on identifying them as such and say hello to them.

The Purposes and Scope of the 2018 Institute

As the leading and largest conference for estate planning professionals, the Heckerling
Institute on Estate Planning provides unparalleled educational and professional
development opportunities for all members of the estate planning team. The program
covers topics of timely interest to attorneys, trust officers, accountants, charitable
giving professionals, insurance advisors, elder law specialists, wealth management
professionals, educators and non-profit advisors. The Institute is also the home of the
nation’s largest exhibit hall dedicated entirely to the estate planning industry.

The 52nd Institute will provide you with the information and practical guidance you
need to plan effectively in the current uncertain and unpredictable legal and economic
environment. Our faculty of leading experts will explore today’s most important tax and
non-tax planning issues, including the planning implications of enacted or anticipated
legislation. The Recent Developments Panel will analyze the most significant
developments of 2017, and provide valuable insights on emerging trends that can affect
your practice. The Lloyd Leva Plaine Distinguished Lecture will feature Trevor Potter,
a former Commissioner and Chairman of the Federal Election Commission, who will
offer an inside look at Washington and the impact of money in politics. In addition to
traditional estate planning topics, the 52nd Institute will also examine the impact of
emerging technological developments, the increasing significance of international
planning issues, and the continued importance of income tax and basis planning.

Attendees can benefit from programs covering a wide range of advanced level
planning topics, or can customize their educational experience with the following
specialized program tracks:

NEW! Closely-Held Business Planning: This series offers an in-depth look at planning
for the closely-held business, including choice of entity and other formation issues, the
use of buy-sell agreements, planning for real estate investors, ethical issues, exiting the
business, and unwinding FLPs. [CHB]

NEW! Planning with Trusts: This series examines the impact of the new Uniform
Directed Trust Act (including the planning and drafting implications), fiduciary income
tax issues, preparing fiduciary accountings to mitigate risk, the care and feeding of
dynasty trusts, the scope of trustee discretion, and trust asset protection through the lens
of the drafting attorney, the fiduciaries, and the creditors. [TRU]
International Planning: Recognizing the increasing prevalence of clients with international connections, this series provides an overview of the international planning concepts all planners should be familiar with, as well as an introduction to employment and immigration law. It also examines planning with community property, and U.S. tax issues related to foreign trusts. [INT]

Financial Assets: These programs explore income tax and basis planning, the current state of planning with life insurance, and the effective use of Roth IRAs. [FIN]

Charitable Giving: This track of programs offers guidance on choosing the most effective tax-exempt vehicle to implement a client’s charitable intentions – including alternatives to the private foundation, and how to approach planned giving in a changing landscape. [CHR]

Elder Law: This series covers new developments in special needs planning, financing long-term care, improving the quality of life of elderly clients, and planning for IRA required minimum distributions. [ELD]

Litigation: This series examines recent cases involving fiduciaries, the ethical issues involved in negotiations, and planning to avoid post-death administrative problems. The series also offers a look at the unique issues involved in celebrity estates, and the lessons to be learned from a historical will contest. [LIT]

Fundamentals: The fundamentals programs provide an overview of Subchapter J, examine the issues involved in forming a closely-held business, and cover the international planning issues all domestic estate planners should be familiar with.

Institute Faculty

Thomas W. Abendroth
Schiff Hardin LLP
Chicago, Illinois

Farhad Aghdami
Williams Mullen
Richmond, Virginia

Steve R. Akers
Bessemer Trust
Dallas, Texas

Alec R. Anderson
Conyers Dill & Pearman
Hamilton, Bermuda

N. Todd Angkatavanich
Withers Bergman LLP
Greenwich, Connecticut

David A. Baker
McDermott Will & Emery LLP
Chicago, Illinois

Katherine N. Barr
Sirote & Permutt, P.C.
Birmingham, Alabama

Turney P. Berry
Wyatt, Tarrant & Combs, LLP
Louisville, Kentucky

Jonathan G. Blattmachr
Pioneer Wealth Partners, LLC
New York, New York

Scott A. Bowman
Proskauer Rose LLP
Washington, D.C.

Lawrence Brody
Bryan Cave LLP
St. Louis, Missouri

Natalie B. Choate
Nutter McClennen & Fish
Boston, Massachusetts

Scott T. Ditman
Berdon LLP
New York, New York

Samuel A. Donaldson
Georgia State University College of Law
Atlanta, Georgia

Linda M. Doyle
McDermott Will & Emery LLP
Chicago, Illinois
Erik Dryburgh  
Adler & Colvin  
San Francisco, California

Jo Ann Engelhardt  
Bessemer Trust  
Palm Beach, Florida

Dana G. Fitzsimons, Jr.  
Bessemer Trust  
Atlanta, Georgia

Robert B. Fleming  
Fleming & Curti, PLC  
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Todd A. Flubacher  
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McGuireWoods LLP  
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Terrence M. Franklin  
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Los Angeles, California

Lawrence A. Frolik  
University of Pittsburgh School of Law  
Pittsburgh, Pennsylvania

Michael M. Gordon  
Gordon, Fournaris & Mammarella, P.A.  
Wilmington, Delaware

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Ropes & Gray LLP  
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New York, New York

Carol A. Harrington  
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DLA Piper LLP
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Trevor Potter
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Elizabeth A. Quinn
Maggio Kattar Nahajzer & Alexander
Washington, D.C.

Mary F. Radford
Georgia State University College of Law
Atlanta, Georgia

Charles L. Ratner
RSM US LLP
Cleveland, Ohio

Edward H. Rosenthal
Frankfurt Kurnit Klein & Selz, P.C.
New York, New York

Joshua S. Rubenstein
Katten Muchin Rosenman LLP
New York, New York

Daniel S. Rubin
Moses & Singer LLP
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Martin Shenkman
Shenkman Law
Fort Lee, New Jersey

Robert H. Sitkoff
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Cambridge, Massachusetts
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Winston Art Group Inc
New York, New York

Susan D. Snyder
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Chicago, Illinois

Barry F. Spivey
Spivey & Fallon, P.A.
Sarasota, Florida

Robert D. Steele
Schwartz Sladkus Reich Greenberg Atlas LLP
New York, New York

Bruce M. Stone
Goldman Felcoski & Stone, P.A.
Coral Gables, Florida

Ivan Taback
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New York, New York

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Bruce M. Stone, Goldman, Felcoski & Stone, P.A., Coral Gables, Florida  
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