Introduction

INTRODUCTION
As we have done in January for the last six years, and again with the permission of the University of Miami School of Law Center for Continuing Legal Education, we will be posting to this list throughout the coming week highlights of the proceedings of the 37th Annual Philip E. Heckerling Institute on Estate Planning that is being held January 6-10, 2003 at the Fontainebleau Hilton Resort and Towers in Miami Beach, Florida.

Our on-site local reporters there in Miami this year will be identified as their reports are received and published:

We also will be posting the full text of this year's Reports on the ABA RPPT Section's Web site, as we have since the 2000 Institute. Those Reports can be found at URL http://www.abanet.org/rppt/meetings_cle/heckerling/home.html. In addition, each Report can also be accessed at any time from the ABA-PTL Discussion List's Web-based Archive at URL http://mail.abanet.org/archives/aba-ptl.html.
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Again this year a complete listing of the proceedings and speakers is available on the Institute's Web site. The URL for that site is http://www.law.miami.edu/heckerling. For those of you without access to the Web, here are the core parts of the schedule:

Scope of the Institute:

The Philip E. Heckerling Institute on Estate Planning is the nation’s leading conference for estate planning professionals. It is designed for sophisticated attorneys, trust officers, accountants, insurance professionals, and financial planners who, through years of experience and practice, are familiar with the principles of estate planning. This year’s program will provide the information you need to remain up-to-date on the latest developments in the estate planning field.

· A recent developments panel on Monday afternoon will guide you through the year’s developments in estate, gift, and income taxation.
· The Tuesday morning program marks the beginning of our general session lectures. The lectures provide in-depth analysis of topics of timely interest to experienced estate planners, and are presented by some of the nation’s leading authorities.
· Tuesday afternoon will include a panel focusing on estate, gift and generation-skipping planning and drafting issues in the new statutory environment.
· On Wednesday and Thursday afternoons, the Institute offers a wide

variety of workshops, panel discussions, and case studies, that will examine and provide practical guidance on sophisticated estate planning techniques.

· Finally, this year's Institute once again includes our popular Fundamentals Program, designed to be of interest to not only entry-level practitioners, but also to more experienced planners who would benefit from a thorough review of these topics central to the estate planning process.

As the largest gathering of estate planners in the country, the Institute offers a unique opportunity to exchange ideas, to network, and to review the latest in technology, products and services displayed by over 100 vendors in an exhibit hall dedicated entirely to the estate planning industry. We hope that you will join us in Miami Beach January 6-10, 2003, to take advantage of this unique event.

THE INSTITUTE 2003 FACULTY:

Roy M. Adams
Sonnenschein Nath & Rosenthal

Steve R. Akers
Bessemer Trust

Russell G. Allen
JP Morgan

Albert S. Barr, III
Law Office of Albert S. Barr, III LLC

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Sidley Austin Brown & Wood

Martin E. Basson
Internal Revenue Service Estate and Gift

Edward Jay Beckwith
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New York Law School

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Mezzullo & Guare, PLC

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Perkins Coie LLP

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Baker & Botts, L.L.P.

Susan Porter
United States Trust Company

Richard B. Robinson
Lentz, Evans & King P.C.

Pam H. Schneider
Gadsden Schneider & Woodward LLP

Howard M. Zaritsky
Attorney at Law

Henry Steinway Ziegler
Fiduciary Trust Company International
THE PROGRAM SCHEDULE:
Sunday, January 5
Registration

Monday, January 6
OPTIONAL PRE-CONFERENCE FUNDAMENTALS PROGRAM
ERISA for Estate Planners - Natalie B. Choate

Introductory Remarks - Tina Portuondo, Institute Director

Recent Developments in Estate, Gift and Income Taxation 2002
Carlyn S. McCaffrey
Dan T. Hastings
Howard M. Zaritsky
Materials by Richard B. Covey and Dan T. Hastings

Tuesday, January 7
Adventures in Life Insurance! (And You Thought It Would Be Boring)
Jonathan G. Blattmachr

Turning the Tables: When Do the IRS Actuarial Tables Not Apply?
Lawrence P. Katzenstein

What To Do With Art and Other Valuable Stuff
Ralph E. Lerner

Charitable Lead Trusts Re-Examined: The Dawning of a Golden Age?
Edward Jay Beckwith

Drafting After EGTRRA (and Other Recent Developments):
How Different Is It?
Pam H. Schneider
Paul M. Frimmer
Carol A. Harrington

Did They Get It Right? The Final Minimum Distribution Rules
Louis A. Mezzullo

State Law Developments Searching for Revenue and Other Quests
William Lapiana

Wednesday, January 8
Worth the Effort Even Beyond the Grave An Update of Post-Mortem
Planning Issues
Steve R. Akers

From the Far Bank of The River Styx: Post-Mortem Problems and

Opportunities With Family Partnerships
Daniel H. Markstein, III

Question & Answer Session
Carlyn S. McCaffrey
Dan T. Hastings
Howard M. Zaritsky

FUNDAMENTALS PROGRAM Estate Planning in a Low Interest Rate Environment (Runs concurrently with the Special Sessions)
Lawrence P. Katzenstein

Special Sessions I
I-A CASE STUDY The 529 Drop-Kick Through the Financial Goalposts of Education Savings
Susan T. Bart

I-B Our Best Ideas That We Are Willing To Talk About
S. Stacy Eastland
Jonathan G. Blattmachr
Ellen K. Harrison

I-C Charitable Planning: What's on Your Desk?
Jerry J. McCoy
Edward Jay Beckwith
Ralph E. Lerner

I-D Fielding the Throwback and Other Considerations for NRAs With U.S. Heirs
Henry Steinway Zeigler

I-E Ethics as Part of the Daily Mix Has Enron Raised the Bar?
Joseph G. Gorman, Jr.
J. Donald Cairns
Judith W. McCue

Special Sessions II
II-A CASE STUDY Moving the Immovable Protecting Real Estate From Creditors
Alexander A. Bove, Jr.

II-B Transfer Tax Audit Issues: What's Hot, What's Not
Norman J. Benford Mary Lou Edelstein
Martin E. Basson John W. Porter

II-C Advanced Investments in Life Insurance Strategies Use of Hedge Funds in Offshore Private Placement Life Insurance
Lawrence Brody
Leslie C. Giordani
Timothy P. Flaherty

John B. Lawsond

II-D Back to the Future: Carryover Basis in 2010
William Lapiana
Susan Porter

II-E Ethics as Part of the Daily Mix Has Enron Raised the Bar?
(Repeat of Session I-E)
Joseph G. Gorman, Jr.
J. Donald Cairns
Judith W. McCue

Thursday, January 9
Estate Planning With GRATs and Near-GRATs Opportunities and Pitfalls of a Cloudy Crystal Ball
John R. Price

Unwinding the Discount Entity: What Happens When the Family Wants To Take Their Share and Run?
Richard B. Robinson

What Do You Mean, Subpoena? I'm a Lawyer!
Russell G. Allen

One Percent, Two Percent, Three Percent, Four No Matter What
12:15 p.m. You Pay, the Bene Wants More
Susan Porter

FUNDAMENTALS PROGRAM Everything You Ever Wanted To Know About Generation-Skipping But Were Afraid To Ask
(Runs concurrently with the Special Sessions)
Jon J. Gallo

Special Sessions III
III-A CASE STUDY Unwinding Discount Entities
Richard B. Robinson

III-B Transfer Tax Audit Issues: What's Hot, What's Not
(Repeat of Session II-B)
Norman J. Benford
Mary Lou Edelstein
Martin E. Basson
John W. Porter

III-C Post-Mortem Planning in Transition
Steve R. Akers

III-D Fiduciary Firewalls: A Look at Blind Trusts
Edmond M. Ianni

III-E Timely Tech Topics & Ticklers "Must Have" Software,
"Must Know" Technology, and "Must Do" Stuff
Joseph G. Hodges, Jr.
Albert S. Barr, III

Special Sessions IV
IV-A CASE STUDY Post-Mortem Planning With Partnerships
Daniel H. Markstein, III

IV-B GRATs
John R. Price

IV-C The FLP Side: Fiduciary Liability Potential
Russell G. Allen
Susan Porter

IV-D Pleasing Mother Earth and the IRS: Using Conservation
Easements To Save Open Space, Income and Estate Taxes
David J. Dietrich

IV-E Split-Dollar Life Insurance
Lawrence Brody
Jonathan G. Blattmachr
Mary Ann Mancini

Friday, January 10
The Durable Power of Attorney: Why You Should Give More
Attention to Estate Planning's Stepchild
Karen E. Boxx

Terrorism or Its Prospect The Impact on Estate Planning
Roy M. Adams

CASE STUDY Wrapping It Up Applying What We Have Learned
Louis A. Mezzullo

GENERAL INFORMATION:

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