Heckerling Institute 2006
Reports from the event, as posted to the ABA-PTL List Serve

Report #15

A complete listing of the proceedings and speakers is available on **the Institute's Web site**

As we have done in January for the last nine 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 40th Annual Philip E. Heckerling Institute on Estate Planning that is being held January 9-13, 2006 at the Fontainebleau Hilton Resort and Towers in Miami Beach, Florida. 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.

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This Report is our **final** one for 2006. It lists the sessions that were not reported on for a variety of reasons, but take note that some of these sessions were mere extensions of the main sessions that were previously presented. It also contains a collection of all of the comments that we previously made about technology resources for estate planners in the previous 14 Reports that have been published so that those of you who have a particular interest in this subject area will have all this information in one convenient place. In addition, at the end, we have added a listing taken from various discussion lists of the Form 706, 709 and 1041 software programs that are currently available and from whom so you can pursue this information further, as many of us are currently actively searching for new vendors for this sort of software due to the acquisition of the Zane and Shepards-West and ProBATE return preparation software products by Thomson RIA's Fast-Tax software division over the last two years or so.

Don't forget, next year the Heckerling Institute will take place in Orlando, Florida. The dates are January 8-12, 2007. The HQ hotel will be The Orlando World Center Marriott. See you then.

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Sessions That Were Not Reported On
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Tues. a.m. - "Grantors Are From Mars, Grantor Trusts Are From Venus" by Samuel A. Donaldson Wed. a.m. - "Foreign Affairs 101: Planning for U.S. Clients with Foreign Property" by M. Read Moore Wed. p.m., SS I-A - "Uncle Sam: The Silent But ever-Present Party at the Estate and Trust Dispute Settlement Table" by Donald R. Tescher and Laird A. Lile Wed. p.m., SS I-F - "Alternative Investments: Promise or Peril" by Susan M.
Mangiero
Wed. p.m., SS 2-E - "How to Keep From Throwing Uncle Joe (and His Successors to the Dogs" by Kimbrough Street Thur. a.m. - "Business Succession Planning: The Charitable Options" by Daniel L. Daniels and David T. Leibell (see additional coverage in Special Session 4-D, Report No. 11) Thur. p.m., SS 3-A - "Trust Law and Order: A Mock Trial Demonstration Ripped From the Headlines" by Terrance M. Franklin, Bruce S. Ross, Domiinic J. Campisi, Robert N. Sacks and Steven K. Mignogna (see continuation coverage in Special Session 4-A, Report No. 11) Thur. p.m., SS III-F - "Evaluating Insurance Products" by Jon J. Gallo and Lawrence Brody Thur. p.m., SS 4-C - "Ich Gluecksspilz...! What To Do When Your Clients Inherit Foreign Property or Become beneficiaries of Foreign Trusts" by M.
Read Moore and Samuel A. Donaldson

Thur. p.m., SS 4-F - "We Interrupt This Program to Bring You a Special Announcement: The CEO is now Reporting to You' by Robert A. Stolar

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Collection of Software Comments From Reports 1 through 14
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From Report No. 1

Wealth Transfer Planning is now being marketed by Interactive Legal Systems [info@ILSDocs.com] is here again, this time with a fully operational HotDocs version of their WTP assembly engine. In fact WTP has developed some special proprietary HotDocs functionality just for their program. They had a choice of going with HotDocs or GhostFill and chose HotDocs. The user can modify the language in the forms and the system now comes with community property forms that were developed by Michael Graham, a co-owner, who practices law in Dallas, Texas, a community property state. Nicole Splitter formerly of US Trust has now joined the WTP sales staff, and Patricia McLelland, who has been with WTP since its inception, is still with the Company and here in Miami.

The hot talk of the day is all about GEMS, the tax return and fiduciary accounting software that was developed by Gillett Publishing, LLC www.gillettpublishing.com. Currently they have three programs, GEM706,
GEM709 and GEMAcct. Mark Gillett, the President of the Company, advises that they have decided not to do a GEM1041 program even though Mark produced one for years for Shepards, then West, so we will have to look elsewhere for such a program. Hopefully we can cover some of the available options in that regard in later Reports. People who have purchased the GEMS system (it is not sold in separate modules) have been very pleased with it and how user friendly it is, which is no surprise given how well Mark developed the comparable programs for Shepards, then West, in the past. This is one set of programs that are well worth a look-see if you do not have one or are using ones you do not like, and the company is offering a discount price of $895 during the Institute and until January 15th, including for our readers.

Trusts & Estates magazine has just announced the premier (1/9/06) issue of the "Trusts & Estates Newsletter" and is making it available on-line exclusively to subscribers to Trusts & Estates magazine and for free. More information about this new publication can be obtained from Prism Business Media at Booth #103 at Heckerling.

Cannon Financial Institute has just announced the lineup for its monthly Estate Planning Teleconference Series for 2006. This series starts off on, Tuesday, January 24th, with the topic "Understanding Beneficiaries' Rights Under Trust Documents and Local Law." The presenters are none other than Roy M. Adams and Charles ("Clary") A. Redd, both of Sonnenschein, Nath & Rosenthal, LLP. Both Roy and Clary are presenters at this year's Institute. Roy is doing the Friday morning session on Circular 230 and Clary is doing the Thursday afternoon Special Session 3-E on Circular 230.

From Report No. 2

From WealthCounsel (www.wealthcounsel.com) comes the news that they are demonstrating the latest version of their document drafting system, WealthDocs 6.2, which is being released this quarter at Heckerling. WealthDocs 6.2 is an upgrade of WealthDocs 6.1 that was first released at

Heckerling in 2005. More details on this new release will be forthcoming later. The main reason for this announcement is to let you all know about the "Thriving in Estate Planning Practice Model" presentation that WealthCounsel is presenting on Wednesday, January 11th, from 6:00 to 7:00 p.m. in the Imperial I room of the Fontainebleau Hotel. To attend, contact the WealthCounsel booth at Heckerling (Nos 18 and 19) or fax your name and phone number to 1-888-292-6126. This presentation is going to be done by Stan Miller of Miller & Schrader, PA in Little Rock, AR. This is described as a simple yet exciting Practice Model for working more effectively as an attorney-advisor team using the power of collaboration between the attorney and financial advisors in together designing solution sets that can include both insurance and financial products as well as legal solutions. Sounds interesting.

Schumaker Publishing, Inc. has some Year 2006 specials currently going on. One, they are selling a value pack of 250 copies of one of their Quick-Read brochure of your choice for only $212.50 plus $20 s/h (a savings of $49). Two, they are selling 250 copies of their Client Newsletter for $212.50 plus $20 s/h (a savings of $49). Third, they are selling 100 of their brochures or newsletters free with every one of their Powerpoint Seminars that is purchased, a $100 value. These offers are good until 1/31/06. For free samples and pricing information, visit www.estateplanning.com/specials.

From Report No. 3

Brentmark Software [www.brentmark.com]:

They are working on an enhanced version of their popular EP Tools program to include a module that will calculate the state inheritance or estate taxes for each of the 50 states, realizing that some of those state were gap tax states never decoupled from the federal credit, such that they no longer have a death tax. When this module is does , it will also be integrated into their Kugler financial planning program.

Intuitive Estate Planner [www.west.thomson.com]

Version 9 was released in December of 2005. The most significant enhancement is the ability to calculate state death taxes for up to three states. The best part of the program is the handling of decoupled states. The program also now has the ability to look at the cash flows of numerous trusts and pension alternatives all at once and then integrate the effect of this into the calculations for taxes and liquidity. The results can be printed to PDF or RTF files for editing or electronic transmission to clients.

CCH ViewPlan Advanced [www.cchgroup.com]

At the present time this product is on hold except for fixing any problems or basic enhancements, as they are waiting for Congress to decide on the future of the death tax. We assume this means than any updates that are shipped out between now and then will be nominal in cost since they will not be a full annual update.

From Report No. 4

Lawgic [www.lawgic.com]

Lawgic now has forms modules for Florida, California, New York, Maryland and Georgia.

Additional state modules are under consideration. The price normally is $1,500 per year, but the show price is $1,350 for the first year. You can also purchase this on the monthly plan at the rate of $150 per month ($137.50 during the show). A sample CD is available at their booth.

Authoritative.net [authoritative.net]

This company is new this year. They produce a file management system for small and medium size firms. It works with your existing file system and they can integrate that system into their program. It allows the user to preview documents just by pointing to them in the system to identify the file without opening the native program. It has a very good search tool and will use one of theirs or allow the user to select a different search tool such as Google, Microsoft and others. They have two versions, standard and professional. The cost is under $200 for the professional version and about $75 for the standard version.

Attorney's Will Registry (AWR) [www.attorneyswillregistry.com]

This company is also new this year. Their Web site is advertised as a worldwide registry of wills, trusts and other legal documents that is centrally located and accessible at any time. They do not store the actual document, only the information that is submitted by the attorney or the client (typically name, date of birth and address), which can be done on-line or by fax or mail. While clients can do this directly, they encourage the use of an attorney to do this. The Registration cost is $15 per document. Searches cost $10 per search and there is no charge for an unsuccessful search. Their Privacy Statement on their Web site is understandably three pages long. Their contact information is c/o Salt Lake City, but as far as we can tell this registry is in no way connected with the Mormon Church family registries that are also located there. The "About Us" link on their Web site is currently not active, so we are not able to find out anything more about this company and its principals by that method. For those of you who are familiar with DocuBank [www.docubank.com] and how it provides access to living wills and health care documents for your clients will find the AWR model to be very similar except AWR will not have the actual documents on file and currently does not charge an annual membership fee.

From Report No. 5

Wealth Transfer Planning ["Interactive Legal Systems" info@ILSDocs.com]

They are working Brentmark to integrate their Estate Planning Tools and NumberCrucher programs with WTP. Phase I will be completed in January and shipped to WTP users as no charge then. Subscribers must be using the 2006 version of the Brentmark programs. They will also have an automatic updating service by February. New features include an extensive no-contest option for wills and revocable trusts and completely updated planning memos. Lastly, they have added a SNT to their forms library.

BNA Estate and Gift Tax [www.bna.com]

Their calculation program now has state calculations for decoupled states included in it. This program is very popular for its's spreadsheet look and feel and how easy it is to do three-column what-if comparisons for a given set of facts for a married couple, including with an instant reverse order of deaths calculation feature. BNA also has a feature that comes with a subscription to its Tax Management EGT Portfolios whereby the user can gain instant on-line access to the portfolios, Code and regulations.

Lexis/Nexis [www.hotdocs.com and www.lexisnexis.com]

No word on any pending upgrades to their current line of HotDocs products, which are HotDocs 2005 and HotDocs 6.1 and 6.2. Maybe the folks over at Wealth Transfer Planning or WealthCounsel know something we don't know. Lexis does have a flat rate Tax Library that allows a user to ahve access to all the primary sources, administrative materials from the IRS, and state administrative codes, as well as dozens of secondary sources. The cost for a single user is 225 per month.

From Report No. 6

GEMS

Talk about timely technical support, take a look at this little GEM that hit the airwaves today:

Date: Thu, 12 Jan 2006 14:22:13 -0600 (CST)
From: "GEMS" <gems@neb.rr.com>
To: <Support@gillettpublishing.com>
Subject: GEMS UPDATE NOTIFICATION - GEMS 709

To all GEMS Users,

Yesterday afternoon we discovered a minor calculation issue in our newly released GEM709 program and have posted an update to our website this morning to correct the issue. The update makes a correction to the tax computations on the 709, page 1, lines 4 and 5 for amounts LESS than $10,000 on lines 2 and 3. We apologize for this inconvenience. Our corporate policy is to immediately update GEMS if an issue is discovered and to inform our users as quickly as possible. We appreciate your understanding and will continue to strive to give you the very best products and support.

Report No. 7 - No Software Report

Report No. 8 - No Software Report

From Report No. 9

TEdec Systems Inc. [www.tedec.com]

TEdec has just announced the release of Version 6.2 of it's Windows based Fiduciary Accounting System. Their Web site provides additional information, sample reports and a slide show showing how easy TEdec is to use. For the first time, TEdec is building bridges to the Lacerte Form 1041 (1/06) and Form 706 (9/06) programs, a very welcome addition to their product line. The software is designed for ease of use by legal assistants. This is accomplished by such things as one-time entry, standard transaction descriptions, pre-coding of all transactions, and point and shoot menus. For training TEdec provides both a hands-on tutorial and on-side and regional training sessions. A single use version costs $545. Network versions are also available ranging from $795 (2 to 5) up to $1,145 (10 or more). The President and CEO of TEdec, Teddar Brooks, has been in this business almost since the inception of software for preparing fiduciary accountings and the fact that he has stayed the course all this time is a testament to the quality and longevity of the product his Company provides.

WealthCounsel LLC - WealthDocs - [https://www.wealthcounsel.com/]

Highlights from their 2005 year include the introduction of the WealthCounsel asset Transfer System (WDATS), the introduction of the joining of forces with the Business Enterprise Institute, and updated and improvements in their WealthDocs document assembly software. The current version of their software is 6.1, which has included since inception documents for revocable living trusts, ILITs, QPRTs, Intervivos QPRTs, Third-Party Special Needs trusts, Charitable Lead Trusts, Charitable Remainder trusts, Private Foundations (both trust and corporate) and FLPs. During 2005 the software was updated with Retirement Trusts and family Limited Liability Companies. The release of Version 6.2 is anticipated in February of 2006. When that is released, the system will also include business succession planning documents, including Buy-Sell Agreements, Employ Purchase/Bonus Agreements, Section 83(b) elections, deferred compensation agreements, Top Hat IRS Letters and a Stay Bonus Agreement. In addition, it will include modifications to the standalone Retirement Trust to include provisions granting a trust protector the authority to switch a conduit trust to an accumulation trust. Finally two new features will be included that will simplify the assembly of documents, Express Interview and Library File Folders.

From Report No. 10

Looking for CUSIP numbers? Here from a recent discussion on the PTL List are the latest suggestions for where to go.

http://www.cusip.com - not free
http://activequote.fidelity.com/mmnet/SymLookup.phtml
http://www.quantumonline.com/Index.cfm
http://www.nasdbondinfo.com/asp/bond_search.asp

DataTech Software - Heritance System [www.heritancesystem.com]

The Heritance System is a tax, probate and fiduciary accounting software system that has been developed by DataTech Software. The fiduciary accounting module seamlessly shares integrated information with the other modules in the system, including the federal and state forms, and fills out these forms from within the accounting program. The system is flexible and the individual modules can be used separately or together. Since Heckerling 2005, the new or enhanced features include the handling of community property, the ability to group asset and liability accounts together, handling for selling multiple lots, including on the FIFO method, and the addition of additional reports, all of which can be personalized and exported in a variety of formats. Additional additions and enhancements include such things as multiple year trusts and estates, the ability to specify a date range on the First and final Accounting, the option to manually calculate the number of stock shares, prices and totals, the ability to convert from principal to income and vice versa, and the ability to transfer selected accounts to a trust to create multiple trusts from one estate. In 2006 one of the additions will be of several new state modules, including appropriate state formats for the accounting reports. Heritance also provides periodic on-line Webinars of their system for anyone who might be interested in obtaining an overview of their system. These last 20 minutes plus Q&A. The link for signing up for these is www.heritancesystem.com/webinar [the next presentation will be 1/18/06]. The special show price for this software was $899 just to give you a rough idea of its retail price.

From Report No. 11

Lawgic [www.lawgic.com]

Building on our earlier coverage of this document assembly product, the company representatives wanted us to know that their big addition in 2005 was the release in May of 2005 of the New York Wills & Trusts edition of the popular Lawgic software. This was made possible with the able assistance and co-authorship of New York attorney Carlyn McCaffrey. In fact, at Carlyn's urging the "federal' portions of all of the estate planning forms in the Lawgic system were revised and fine-tuned with the cooperation and supervision of Rick Stockton of Holland & Knight who oversees the Lawgic line of wills and trusts software programs.

Hot Off The Presses - Apple Goes Intel

In case you missed it earlier this week, Apple made a hugh surprise announcement on the 10th that they are releasing an Intel-based iMac and a similarly based laptop called the MacBook Pro. This is a real shift in Apple's development plans, and this announcement caught all the analysts off guard. To check this out further, go to Macworld at C/NET Digital Dispatch [www.cnet.com]. To go along with this news, for all of your iPod owners, there will not be a new iPod right now. Instead, for a mere $50, you can get a little device that adds an FM tuner to the Apple music player (how nice).

From Report No. 12

ABA Real Property, Probate and Trust Law Section
[http://www.americanbar.org/groups/real_property_trust_estate.html]

The ABA RPPT Section was an exhibitor again this year, offering discounts on their numerous publications. Unfortunately you had to be three to partake of those discounts. One of those publications is the Section's flagship magazine. The latest issue for January/February 2006 contains an interesting article in its Technology - Property column by Gary Whittington about the eight blunders of trying to develop word processing document assembly documents. This is such good article that we thought we would list the eight blunders here as a way of peaking your interest. For in more depth treatment of these, we refer you to the article.

Blunder 1 - In The Swamp of Perfectionism Blunder 2 - Drafting by Programers Blunder 3 - The Grand Plan Blunder 4 - Taking Too Much Drafting Responsibility Away From Users Blunder 5 - Encouraging a Slave Mentality Blunder 6 - Forgetting the 80/20 Rule Blunder 7 - To Far Ahead of the Technology Curve With Web-Based Assembly of Complex Templates Blunder 8 - Too Few Documents

From Report No. 13

Vince Lackner reports that the hottest thing with their products this year is the handling of every decoupled state estate tax return in the country
(15 of them, including NJ), plus 3 quai decoupled returns (CT, NE and WA), plus 4 inheritance/estate tax returns (IN, NJ, OH, PAF). That is 21 jurisdictions in total. They are in the process of adding IA, KY, OK and TN, which will give them coverage for all 25 jurisdictions that still impose a state death tax.

Their system also handles the calculation of the tax on property located in the non-domicilary states and the circular state death tax calculation that is required in IL, VA and WI.

Vince provided us with a three page list of features and benefits of his programs, which include the preparation of the forms 706, 709 and 1041 and a Fiduciary Accounting. There is not enough room to list all of them here, but listed below are a few highlights tha caught our attention.

1. Comes with both a basic and an advanced mode of data entry.
2. The screen displays are fully WYSIWYG.
3. It comes with a spell checker - what a plus - wish that more programs like this one had this feature
4. Draft watermarks with date and time stamps.
5. Detailed allocations of assets to beneficiaries 6. Built in library of over 91,000 securities with their CUSIP numbers.
7. Common phrase micro library.
8. Tax return forms for multiple years included.

EstateWorks [www.estateworks.com]

EstateWorks is billed as the case management workflow solution to the estate planning and administration practice of law. The system gives professionals a simple system to track all cases, clients, deadlines, team assignments and workload, store documents, generate reports and deliver single data entry integrity. EstateWorks delivers world class workflow-based practice management solutions designed specifically for Trust and Estate professionals. It also provides bankers, lawyers, accountants and estate planning and settlement professionals with a system to track and streamline complex processes, information flow, and estate holdings. There is a free demo of their system on their Web site, and you are encouraged to go there for a lot more information than we have the time or space to provide here. The cost of this system is $900 per year per seat. The data in the system can be ported to a number of Form 706 software programs and to the state Inventory form, which eliminates the duplicate entry of data and the attendant errors that can produce. Although the data is stored on their IBM computers, users are encouraged to archive that data to their own PCs on a regular basis just to be safe. One has to question whether a system such as this makes sense economically for a solo practitioner or a small firm, but larger firms with a big T&E department can definitely benefit from a system like this.

West - Drafting Wills & Trust Agreements [www.west.thomson.com]

This document assembly software, which originally was designed to run in CAPS, was converted to GhostFill in 2004 and has been quite well received since then. To our knowledge, it currently is in Version 2.1.3 - June 2005. This update to version 2.1 of DWTA modified language related to state allocation methods offered in Plan One for the creation of shares/trusts, affecting the long-form will and revocable trust document types. In addition, certain interview dialogs were not retaining the answers provided during the interview, affecting the following dialogs: Trust B Details, Long Term GST Trust, and Add EGTRRA Item. The cost of this product starts at $895 and can be paid for monthly if that is desired.

On-Line Securities Valuation Services:

EVP - Estate Valuations & Pricing Systems, Inc., Financial Data Service, Inc. [www.financialdata.com] Wallace Historic Data CD [www.financialdata.com] Appraise - Evaluation

Services, Inc. [www.appraisenj.com]

From Report No. 14

Now that the Institute is over, we have reviewed out notes to see what vendors we were not able to cover or who did not submit any information to us on which we could report. We wanted to list those vendors here and their Web site URLs in case any of you might have an interest in one of their particular products:

HotDocs [www.hotdocs.com] - popular document assembly engine - used by WTP and WealthDocs

GhostFill [www.ghostfill.com] - another popular document assembly engine - used by DWTA and Amicus

Connect2A [www.connect2A.com] - EP client collaboration via the Internet

Capital Trust Company of Delaware [www.ctcdelaware.com] - planning summaries and presentations

Mercer Capital [www.mercercapital.com] - business valuations and investments banking

Foundation Source [www.foundationsource.com] - back-office support services for private foundations

Leimberg Information Services, Inc. {LISI] [www.leimbergservices.com] - provider of e-Newsletters for Estate Planning, Employee Benefits and Retirement Planning, Business Entities, Asset Protection Planning, Financial Planning and Charitable Planning, as well as the LawThreads(r) news service, Actual Text, State Laws, and US Code Searchers, and Supersearcher tools. All this for only $24.95 per month (that's $300 per year rounded).

Practitioner's Publishing Company (PPC) [www.ppc.thomson.com] - tax and accounting solutions and services

ProDoc [www.prodoc.com] - estate administration document assembly system for Texas and Florida

Thomson RIA [www.ria.thomson.com] - tax research and software resources for tax and accounting professionals, including Fast-Tax Forms 706, 709 and 1041software

Thomson West [www.west.thomson.com] - tax research and software resources for tax and accounting professionals, including Westlaw research and IEP estate planning software

U.S. Trust - [www.ustrust.com] - Practical Drafting by Richard Covey, a quarterly publication available in print and on CD, plus EP Forms and Estate Planner's Toolbox

The Weinberg Group
[www.theweinberggroup.com] - Wealth Transfer Plan Design and Funding; Life Insurance Consultant and Expert Witness; and Business, Commercial, and Trust & Estate Mediation"

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Report No. 15 - Software For Forms 706, 709 and 1041
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Recently there have been discussions on several lists of what it the best software to use form the Forms 706, 709 and 1041 now that Shepards-West and ProBATE Software have been acquired by Thomson Fast-Tax, which is a Zane-based set of products that are in need of a serious overhaul to incorporate the best of the Shepards and ProBATE software programs as was promised by Fast-Tax back when those acquisitions took place rather than continuing to maintain their current Zane-based platform. We went surfing through the various list archives to see what we could find. Below in no particular order are some of the suggestions for alternative programs that have been made in the last year or so. If we missed a good one, let us know.

ATX MAX, Kleinrock, Saber - Forms 706, 709 and 1041 Drake Software [www.drakesoftware.com] - Forms 706. 709 and 1041 TaxWise by Universal Tax Systems [www.taxwise.com] - Forms 706, 709 and 1041 TaxWorks.com out of Utah [www.taxworks.com] - Forms 706, 709 and 1041 GEMS [www.gillettpublishing.com] - Only Forms 706 and 709 - no Form 1041 Intuit ProSeries [www.proseries.com] - Forms 706, 709 and 1041 Intuit Lacerte [www.lacertesoftware.com] - Forms 706, 709 and 1041 CCH Prosystem FX - Forms 706, 709 and 1041
DataTech Quick&Easy [www.quickandeasy.com] - Forms 706, 709 and 1041 BNA [www.bna.com] - Only Forms 706 and 709 - no Form 1041 FASTER by FASTER Systems, LLC [www.fastersystems.com] - Form 706 only - no Forms 709 or 1041 [ASP based] The Lackner Group, Inc. [www.lacknergroup.com] - Forms 706, 709 and 1041 Thomson Fast-Tax [www.fasttax.com] - Forms 706, 709 and 1041 [formerly Zane, West and ProBATE] TEdec Fiduciary Accounting System [www.tedec.com] - Forms 706 and 1041 only
- by bridge to Lacerte (in 2006)
WorldWideWeb Tax Professional [www.wwwebtax.net] - Forms 706, 709 and 1041

Our on-site local reporters who are present in Miami this year are Gene Zuspann Esq. of Zuspann & Zuspann in Denver, Colorado, Bruce Stone of Goldman, Felcoski & Stone, PA in Coral Gables, Florida (a member of the Institute's Advisory Committee), Herb Braverman of Walter & Haverfield, LLP in Cleveland, Ohio, Jeff Weiler of Benesch, Friedlander, Coplan & Aronoff, LLP in Cleveland, Ohio, Merry Balson of Wade, Ash, Woods, Hill & Farley in Denver, Colorado, Barbara Dalvano of Isaacson & Rosenbaum, PC in Denver, Colorado, Paul Hood of Dickenson, Peatman & Fogarty in Napa, CA, and Joanne Hindel of Fifth Third Bank in Cleveland, Ohio. The editor again this year will be Joseph G. Hodges Jr. Esq, a solo practitioner in Denver, Colorado who is the Chief Moderator of the ABA-PTL List.

GENERAL INFORMATION ABOUT INSTITUTE
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