

## DAVE GAW - PRESENTATION

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### UPCOMING EVENTS

#### Continuing Education of the Bar (CEB) Subtrust Funding

May 7, 2019     Webinar

#### California Certified Public Accountants (CalCPA) Estate Planning Conference

July 15-16, 2019     San Francisco

- Options with Credit Trust if Non-Taxable Estate

#### Administration of Living Trusts

8/26/2019             Burlingame Studio and Webcast

11/8/2019             Rebroadcast/with early start

#### Gaw on Subtrust Funding

11/4/2019             Burlingame Studio and a Webcast

1/24/2020             Rebroadcast/with early start

#### High End Estate Planning with Jacqueline Patterson

8/5/2019             Burlingame Flex and Webcast

11/18/2019             Rebroadcast/with early start

12/2/2019             Palm Springs CPE Week

### HIGH END ESTATE PLANNING

#### 2018

##### **High-End Estate Planning, co-presented with Jacqueline Patterson -CalCPA**

- October 22,2018-San Luis Obispo, Ca

- November 5, 2018-Burlingame, Ca

## 2017

### **Nuts and Bolts of High-End Estate Planning, co-presented with Jacqueline Patterson - CalCPA**

- July 13, 2017 – San Diego, CA

### **Nuts and Bolts of High-End Estate Planning, co-presented with Jacqueline Patterson - CalCPA**

- November 7, 2017 – Burlingame, CA

## 2016

### **Advanced Income and Estate Issues with Standard/Stale Sub-Trust Funding - CalCPA**

- June 17, 2016 – San Francisco, CA

### **Estate Planning for Farms, Ranches, and Vineyards, co-presented with Jamie Watson - Texcom**

- June 24, 2016 – Anaheim, CA

### **Nuts and Bolts of High-End Estate Planning - CalCPA**

- July 14, 2016 – San Francisco, CA

### **High-End Estate Planning (ESTPH) - CalCPA**

- October 26, 2016 – San Luis Obispo, CA

### **The Art of High End Estate Planning Running the Numbers, co-presented with Jamie Watson**

- November 8 – 11, 2016 – Honolulu, HI

## 2015

### **The Art of High-End Estate Planning – CEB**

- March 6, 2015 – San Francisco, CA

### **The Nuts & Bolts of High End Planning, co-presented with Jacqueline Patterson – CalCPA Education Foundation**

- July 8, 2015 – San Diego, CA

### **Estate Tax Refocused, co-presented with Jeffrey Stephens - CalCPA Education Foundation Farmer's Tax and Accounting Conference**

- September 17, 2015 – Fresno, CA

### **Nuts and Bolts of High-End Estate Planning – CalCPA**

- October 23, 2015 – Anaheim, CA

### **Grantor Trusts – Advanced Estate Planning Symposium**

- November 9, 2015 – Alamo, CA

### **Advanced Estate Planning – San Francisco Paralegal Association**

- November 10, 2015 – San Francisco, CA

## 2014

### **The Art of High End Estate Planning – Litman Gregory Asset Management / Lacopi, Lenz & Co.**

- April 1, 2014 - Larkspur, CA
- May 9, 2014 - Stockton, CA

### **Advantages of IDGTs in Estate Planning - San Joaquin CalCPA Estate Planning Technical Meeting**

- June 25, 2014 - Ripon, CA

### **Nuts and Bolts of Estate Planning Strategies - CalCPA**

- August 20, 2014 - Beverly Hills, CA

### **High-End Estate Planning - CalCPA**

- October 22, 2014 - San Francisco, CA

### **Sub-Trust Funding and High-End Estate Planning - RBZ (CalCPA)**

- October 30, 2014 - Los Angeles, CA
- October 31, 2014 - Los Angeles, CA

### **Nuts and Bolts of Estate Planning Strategies - CalCPA**

- December 3, 2014 - Palm Springs, CA

## 2013

### **The Art of High End Estate Planning - CalCPA**

- January 9, 2013 - Napa, CA – CalCPA (Web Rebroadcast)
- March 13, 2013 - Lodi, CA – Gibson and Friends
- October 23, 2013 - Los Angeles, CA – CalCPA
- October 28, 2013 - San Diego, CA - CalCPA
- November 14, 2013 - Stockton, CA – Bowman & Co.

### **Estate Planning and Tax Considerations in Exit Strategy, co-presented with J.C. Kitts, Burr Pilger Mayer – The Seminar Group, Napa Wine Conference**

- November 7, 2013 - Napa, CA

### **The Team, The Process and IDGTs, co-presented with Jamie Watson – Moss Adams, LLC**

- July 24, 2013 - Portland, OR

### **Business Wealth & Succession Planning, co-presented with Jacqueline Patterson - CalCPA**

- June 17, 2013 - Monterey, CA
- November 20, 2013 - San Francisco, CA

## 2012

### **The Art of High End Estate Planning, co-presented with Jacqueline Patterson - CalCPA**

- January 4, 2012 - San Francisco, CA
- October 29, 2012 - San Francisco, CA
- December 5, 2012 - Rancho Mirage, CA

### **Comprehensive Estate Planning - CalCPA**

- January 19, 2012 - Costa Mesa, CA
- January 31, 2012 - Burbank, CA

### **The GAW SYSTEM™ Approach: The Art of High-End Estate Planning, co presented with Michael Manfred, Lori Hunt, Douglas Spletter and Jamie Watson - CEB**

- Oct 5, 2012 - San Francisco, CA
- Oct 26, 2012 - San Diego, CA

## 2011

### **Planning Council Tech Forum - McGeorge School of Law**

- January 6, 2011 - Sacramento, CA

### **Comprehensive Estate Planning Workshop, co-presented with Jacqueline Patterson - CalCPA**

- January 19, 2011 - San Francisco, CA

### **High End Estate Planning and How It Is Affected by the 2010 Tax Act - San Gabriel Valley Estate Planning Council**

- February 28, 2011 - Old Pasadena, CA

### **The Art of High End Estate Planning I, co-presented with Jacqueline Patterson – AICPA Conference**

- May 5, 2011 - Las Vegas, NV
- May 6, 2011 - Las Vegas, NV

### **Tax Strategies for High Net Worth Clients Under the 2010 Tax Act, co-presented with Jacqueline Patterson - CalCPA**

- June 16, 2011 - Universal City, CA
- June 17, 2011 - San Francisco, CA

### **Comprehensive Estate Planning Workshop, co-presented with Jacqueline Patterson and Keith Schiller - CalCPA**

- July 21, 2011 - San Francisco, CA

### **High End Estate Planning, co-presented with Jacqueline Patterson - CalCPA**

- August 23, 2011 – Monterey, CA
- November 11, 2011 - Orange County (South), CA

### **The Art of High End Estate Planning: A Team & Systems Approach - Estate Planning Council**

- September 22, 2011 - Montreal, Canada

### **Estate Planning - CEO Vistage Group 85**

- September 29, 2011 - Mill Valley, CA

**High End Estate Planning: The Team, The System, The Process, co-presented with Jim Lamping - The Redwood Empire Estate Planning Council**

- October 5, 2011 - Santa Rosa, CA

**2010**

**QPRTs – State Bar of California**

- March 17, 2011 - Webinar

**The System of Planning for High Net Worth Individuals: How to explain to the clients, the non-legal forms and facilitating the working together of our Professional Team – Fresno Estate Planning Council**

- May 5, 2010 - Fresno, CA

**Estate Planning Strategies for High Net Worth Individuals - CalCPA**

- July 7, 2010 - Universal City, CA
- July 8, 2010 - San Francisco, CA

**Gaw System's Approach: The Art of High End Estate Planning, co-presented with Lori Hunt, Douglas Spletter and Michael Manfred - CEB**

- October 1, 2010 - San Francisco, CA
- October 29, 2010 - San Francisco, CA

**Comprehensive Estate Planning Workshop, CE Week, co-presented with Jacqueline Patterson and Keith Schiller - CalCPA**

- December 15, 2010 - Palm Springs, CA

**Complex Issues in Estate Planning – Bay Area Legal Secretaries Forum**

- October 30, 2010 - Concord, CA

**2009**

**Comprehensive Advanced Estate Planning Workshop, co-presented with Keith Schiller and Mike Jones - CalCPA**

- August 5, 2009 - Sacramento, CA

**Comprehensive Advanced Estate Planning Workshop, co-presented with Dean Bretney and Keith Schiller - CalCPA**

- September 24, 2009 - San Francisco, CA

**2008**

**Advanced Estate Planning Workshop**

- January 10, 2008 – San Diego, CA
- December 15, 2008 - San Francisco, CA

**2007**

**Advance Estate Planning Institute – CalCPA**

- January 25, 2007 - San Francisco, CA
- January 26, 2007 - San Francisco, CA
- January 27, 2007 - San Francisco, CA

**Estate Planning – Bay Area Legal Secretaries Forum**

- April 21, 2007 - Concord, CA

**Advanced Planning for Keeping the Business in the Family and Not Giving It Either to the Government or Constellation, co-presented with Amy Smith - Wine Industry Conference**

- December 10, 2007 - Napa, CA

**2006**

**Estate Planning – Bay Area Legal Secretaries Forum**

- April 18, 2006 - Concord, CA

**Demystifying QPRTS for your Clients and your Partners, Annual Meeting – State Bar of California**

- October 5, 2006 - Monterey, CA

- October 6, 2006 - Monterey, CA

## 2005

### **Estate Planning – Bay Area Legal Secretaries Forum**

- April 9, 2005 - Concord, CA

### **Advanced Estate Planning - Allied Professionals Network**

- May 16, 2005 - Santa Rosa, CA

## 2004

### **Estate Planning – Bay Area Legal Secretaries Forum**

- March 7, 2004 - Concord, CA

### **Post Mortem Planning, Advanced Estate Planning Conference - AICPA**

- July 28, 2004 - Philadelphia, PA

## 2000

### **The Eight Biggest Mistakes in Estate Planning - Fairfield Rotary Club**

- July 18, 2000 - Fairfield, CA

### **The Eight Biggest Mistakes in Estate Planning - Redwood Empire Funeral Directors Association**

- August 24, 2000 - Redwood Empire, CA

## 1998

### **The Eight Biggest Mistakes in Estate Planning - Professional Resource Network of Napa Valley**

- May 9, 1998 - Napa, CA

## TRUST ADMINISTRATION

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## 2018

### **Subtrust Funding, co-presented with Jamie Watson- CalCPA**

- October 31, 2018-Burlingame, Ca
- December 19, 2018-Rebroadcast

### **Living Trust Administration – CalCPA Education Foundation**

- July 26, 2018 -Burlingame, Ca
- November 2, 2018- Rebroadcast

## 2017

### **Sub Trust Funding, Marin County Bar Association’s Probate and Estate Planning Section**

- January 18, 2017 – Marin, CA

### **Gaw on Sub-Trust Funding - CEB**

- March 3, 2017 – San Francisco, CA

### **Basic Trust Administration - CalCPA**

July 26, 2017 – Burlingame, CA

### **Subtrust Funding, co-presented with Jamie Watson- CalCPA**

- October 30, 2017 – Burlingame, CA

## 2016

### **Sub-Trust Funding Redwood Empire Estate Planning Counsel, co-presented with Jamie Watson**

- February 3, 2016

### **CalCPA - Living Trust Administration Workshop**

- August 26, 2016 – San Mateo, CA  
**CalCPA Sub-Trust Funding (SUBT)**
- November 7, 2016 – San Mateo, CA

## 2015

### **Living Trust Administration – CalCPA Education Foundation**

- August 20, 2015 – San Mateo, CA

## 2014

### **Post-Mortem Trust Administration - 2014 Wealth Counsel Symposium (Precursors)**

- July 14, 2014 - Denver, CO
- July 15, 2014 - Denver, CO
- **Basic Trust Administration – CalCPA Training Center**
- July 25, 2014 - San Mateo, CA
- **Nuts and Bolts of Estate Planning Strategies - CalCPA**
- August 20, 2014 - Beverly Hills, CA
- **Sub-Trust Funding – CalCPA Training Center**
- October 21, 2014 - San Mateo, CA
- **Living Trust Administration - CalCPA**
- November 19, 2014 - Web Rebroadcast

## 2013

### **Funding the Sub-Trust Workshop – CalCPA**

- January 22, 2013 – Web Rebroadcast
- October 16, 2013 – San Mateo, CA
- **Post Death Elections & Funding, Advanced Estate Planning Conference - AICPA**
- July 9, 2013 - Scottsdale, AZ
- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- August 28, 2013 - San Mateo, CA
- November 11, 2014 – Web Rebroadcast

## 2012

### **Funding the Sub-Trust Workshop – CalCPA**

- January 23, 2012 – San Francisco, CA
- July 24, 2012 – Los Angeles, CA
- October 19, 2012 – San Mateo, CA
- **Gaw on Trust Administration After Death of First Spouse - CEB**
- April 13, 2012 - Los Angeles, CA
- April 20, 2012 - San Francisco, CA
- **A Practical Workshop on Funding Assets to Trusts - The Bay Area Legal Forum**
- April 21, 2012 - Pleasanton, CA
- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- July 23, 2012 - San Mateo, CA
- November 26, 2012 - Web Rebroadcast

## 2011

### **Funding the Sub-Trust Workshop – CalCPA**

- January 28, 2011 – Woodland Hills, CA
- July 29, 2011 – Sacramento, CA
- August 10, 2011 – Inland Empire, CA
- November 4, 2011 – Los Angeles, CA
- **Hot Issues in Trust Administration in 2011 (Including Stale Trust Funding) - Tulare Kings**

## **Counties Estate Planning Council**

- May 12, 2011 - Visalia, CA  
**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- June 28, 2011 - Los Angeles, CA

## **2010**

### **Hot Issues in Trust Administration and Stale Trust Administration - El Dorado Community Foundation**

- January 21, 2010 - El Dorado Hills, CA  
**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- January 26, 2010 - Burbank, CA
- July 19, 2010 – Rohnert Park, CA
- November 1, 2010 – San Diego, CA
- December 10, 2010 – San Francisco, CA

### **Gaw on Administering the Moderate Single-Settlor and Married Person Trust - CEB**

- April 9, 2010 - Los Angeles, CA
- April 10, 2010 - Orange County, CA

### **Gaw on Sub-Trust Funding - CEB**

- April 23, 2010 - San Diego, CA
  - May 7, 2010 - San Francisco, CA
  - May 8, 2010 - Sacramento, CA
- ### **Funding the Sub-Trust Workshop – CalCPA**

- May 24, 2010 – Los Angeles, CA
- July 23, 2010 – Pleasanton, CA
- August 13, 2010 – Garden Grove, CA
- November 30, 2010 – San Jose, CA

### **Stale Trust Administration – State Bar of California**

- June 23, 2010 - Webinar

### **A Practical, Fundamental Primer on Funding and Administration of Trusts - 30<sup>th</sup> Annual Southern California Tax and Estate Planning Forum**

- October 21, 2010 - San Diego, CA
- October 22, 2010 - San Diego, CA

### **Trust Administration in 2010: Congressional Malpractice! - East Bay Trust and Estates**

#### **Lawyers**

- October 26, 2010

### **Everything You Wanted to Know About Trust Administration – Hawaii Tax Institute**

- November 4, 2010 - Honolulu, HI

## **2009**

### **Funding the Sub-Trust Workshop – CalCPA**

- January 6, 2009 – San Fernando Valley, CA
- July 28, 2009 – San Francisco, CA
- August 21, 2009 – Orange County, CA
- November 16, 2009 – Los Angeles, CA
- December 7, 2009 – Sacramento, CA

### **Case Study on Trust Administration, co-presented with J. Patterson – Advanced Estate Planning Institute**

- January 19, 2009 - Newport Beach, CA

### **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- January 27, 2009 – San Francisco, CA
- August 4, 2009 – Sacramento, CA
- August 20, 2009 – Orange County, CA
- November 17, 2009 – San Francisco, CA

### **Gaw on Administering the Moderate Single-Settlor and Married Person Trust (Advanced**

### **Course of Study) - CEB**

- April 3, 2009 - Los Angeles, CA
- April 4, 2009 - Orange County, CA
- April 17, San Francisco, CA
- May 2, 2009 - Sacramento, CA
- **Gaw on Sub-Trust Funding - CEB**
- May 19, 2009 - Sacramento, CA
- **Legal and Accounting Issues of Trust Administration and Sub-Trust Funding, co-presented with Cleet Snyder, CPA**
- July 14, 2009 - San Francisco, CA
- July 15, 2009 – Los Angeles, CA
- **Hot Issues in Trust Administration and Stale Trust Administration - Orange County Bar Association Trusts and Estates Section**
- October 7, 2009 - Irvine, CA
- **Hot Issues in Trust Administration and Stale Trust Administration, Mendocino County Advisors - Mendocino Community Foundation**
- October 20, 2009 - Ukiah, CA

### **2008**

- **Post Death Administration, Advanced Estate Planning Institute**
- January 11, 2008 - San Diego, CA
- 13
- **Stale Trust Funding, Contra Costa Bar Association Estate Planning Symposium**
- March 6, 2008 - Walnut Creek, CA
- **Administration of Living Trusts After the Death of a Spouse – Bay Area Legal Secretaries Forum**
- April 12, 2008 - Concord, CA
- **Gaw on Trust Administration After the Death of the First Spouse - CEB**
- April 18, 2008 - San Diego, CA
- April 25, 2008 - San Francisco, CA
- April 26, 2008 - Sacramento, CA
- May 16, 2008 - Los Angeles, CA
- May 17, 2008 - Irvine, CA
- **Trust Administration: Beyond the Basics, Tulare/Kings Counties Estate Planning Council**
- May 8, 2008 - Visalia, CA
- **Funding the Sub-Trust Workshop – CalCPA**
- July 22, 2008 – Rohnert Park, CA
- September 5, 2008 – Ontario, CA
- December 10, 2008 – San Francisco, CA
- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- August 7, 2008 – Seaside, CA
- August 28, 2008 – San Diego, CA
- November 21, 2008 – Orange County, CA
- **Administering Stale Trust, Annual Meeting – State Bar of California**
- September 26, 2008 - Monterey, CA
- **Administering Stale Trusts - Sacramento County Bar Association Probate and Estate Planning Section**
- October 21, 2009 - Sacramento, CA
- **Stale Trust Administration - Allied Professionals Network Event**
- October 22, 2008 - Yountville, CA

### **2007**

- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- January 5, 2007 – San Francisco, CA



- June 29, 2007 – Lake Tahoe, NV
- August 13, 2007 – Woodland Hills, CA
- November 6, 2007 – San Jose, CA
- December 19, 2007 – Santa Monica, CA

**Fundamentals of Trust Administration - CEB**

- March 23, 2007 - San Francisco, CA
- **Gaw on Sub-Trust Funding - CEB**
- April 12, 2007 - San Diego, CA
- April 13, 2007 - Los Angeles, CA
- May 4, 2007 - San Francisco, CA

**Funding the Sub-Trust Workshop – CalCPA**

- September 18, 2007 - Sacramento, CA
- October 8, 2007 – Burbank, CA
- November 20, 2007 – San Francisco, CA
- December 3, 2007 – San Diego, CA

**A Systematic Approach to Trust Administration and Sub-Trust Funding – Hawaii Tax Institute**

- October 23, 2007 - Honolulu, HI

**Fiduciary Track - A Systematic Approach to Trust Administration and Sub-Trust Funding - Hawaii Tax Institute**

- October 22 - 25, 2007 - Honolulu, HI

## 2006

**Funding the Sub-Trust Workshop – CalCPA**

- January 6, 2006 – Santa Monica, CA
- July 6, 2006 – Rohnert Park, CA
- August 8, 2006 - Monterey, CA
- September 21, 2006 – Orange County, CA
- November 21, 2006 - Pasadena, CA

**Gaw on Administering the Moderate Single-Settlor and Married Person Trust - CEB**

- April 21, 2006 - Los Angeles, CA
- April 22, 2006 - Costa Mesa, CA
- May 5, 2006 - San Francisco, CA
- May 6, 2006 - Sacramento, CA
- May 12, 2006 - San Diego, CA

**Long-Term Trust Administration: Assets Allocated and the 706 Filed: What is Next? - 28<sup>th</sup> Annual UCLA/CEB Estate Planning Institute**

- May 19, 2006 – Los Angeles, CA

**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- June 12, 2006 – Costa Mesa, CA
- August 7, 2006 – Monterey, CA
- November 30, 2006 – Palm Springs, CA

**Sub-Trust Funding, Estate Planning Council of Mount Diablo**

- October 17, 2006 - Modesto, CA

## 2005

**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- January 19, 2005 – Sacramento, CA
- June 21, 2005 – Kona, HI
- July 12, 2005 – San Diego, CA
- November 21, 2005 – Universal City, CA
- December 19, 2005 – Sacramento, CA

**Funding the Sub-Trust Workshop – CalCPA**

- January 24, 2005 – San Ramon, CA

- June 22, 2005 – Kona, HI
  - July 11, 2005 – San Diego, CA
  - October 7, 2005 – San Jose, CA
- Gaw on Trust Administration After Death of First Spouse - CEB**

- April 14, 2005 - San Francisco, CA
- April 15, 2005 - Sacramento, CA
- May 6, 2005 - Los Angeles, CA
- May 7, 2005 - Irvine, CA

**Trust Administration, National Audio-tape – Southern California Tax and Estate Planning Forum**

- April 30, 2005 - Napa, CA

**Getting to the Numbers in Sub-Trust Funding, 10<sup>th</sup> Annual Advanced Estate Planning Symposium East Bay Chapter – California Society of CPAs**

- November 1, 2005 - Alamo, CA

**Long-Term Trust Administration: Assets Allocated and the 706 Filed – What is Next? Estate Planning Council of Mount Diablo**

- November 15, 2005 - Lafayette, CA

## 2004

**Trust Funding: What Goes Where? - Sacramento Estate Planning Council**

- January 13, 2004 - Sacramento, CA

**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- January 27, 2004 – Woodland Hills, CA
- January 30, 2004 – Burbank, CA
- June 21, 2004 – Los Angeles, CA
- August 4, 2004 – Monterey, CA
- August 22, 2004 – Monterey, CA
- October 7, 2004 – San Francisco, CA
- November 1, 2004 – Las Vegas, NV
- November 10, 2004 – Orange County, CA
- December 11, 2004 – San Francisco, CA

**Advance Course of Study: Gaw on Sub-Trust Funding - CEB**

- April 2, 2004 - San Francisco, CA
- April 3, 2004 - Sacramento, CA
- April 16, 2004 - Los Angeles, CA
- April 17, 2004 - Anaheim, CA

**Sub-Trust Funding, CPA Society Estate Planning Roundtable – California Society of CPAs**

- April 24, 2004 - Napa, CA

**Advance Course of Study: Fundamentals of Postmortem Trust Administration - CEB**

- May 7, 2004 - San Francisco, CA

**Trust Administration on Death of First Spouse, Butte County Estate Planning Council**

- May 12, 2004 - Chico, CA

**Funding the Sub-Trust Workshop – CalCPA**

- August 5, 2004 - Monterey, CA
- August 27, 2004 - Anaheim, CA
- November 2, 2004 – Las Vegas, NV

## 2003

**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- January 7, 2003 - Sacramento, CA
- June 6, 2003 – San Francisco, CA
- July 7, 2003 – San Diego, CA
- October 16, 2003 – Rohnert Park, CA
- November 17, 2003 – Pasadena, CA

- **Post Death Trust Funding - Advanced Estate Planning Institute**
- January 17, 2003 - San Francisco, CA
- **Post Death Funding of Assets - Central Arizona Estate Planning Council**
- March 3, 2003 - Phoenix, AZ
- **Advance Course of Study: Administering the Moderate Single Settlor & Married Person Trust - CEB**
- April 5, 2003 - San Diego, CA
- April 11, 2003 - Sacramento, CA
- April 12, 2003 - San Francisco, CA
- April 25, 2003 - Los Angeles, CA
- April 26, 2003 - City of Orange, CA
- **A Practical Workshop on Trust Administration – Southern California Tax and Estate Planning Forum**
- May 10, 2003 - Phoenix, AZ
- **Funding the Sub-Trust Workshop – CalCPA**
- June 17, 2003 - San Jose, CA
- July 8, 2003 – San Diego, CA
- September 9, 2003 – Pasadena, CA
- November 6, 2003 – San Francisco, CA
- **Trust Administration in a Non-Tax Environment - 23<sup>rd</sup> Annual Southern California Tax and Estate Planning Forum**
- October 24, 2003 - San Diego, CA
- **A Systems Approach to Using Spreadsheets to Allocate Assets Between the Credit Shelter and Marital Deduction Trust - 23<sup>rd</sup> Annual Southern California Tax and Estate Planning Forum**
- October 25, 2003 - San Diego, CA

## 2002

- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- January 25, 2002 - Anaheim, CA
- July 26, 2002 – Beverly Hills, CA
- September 27, 2002 - Santa Clara, CA
- December 11, 2002 – Palm Springs, CA
- **Funding the Sub-Trust Workshop – CalCPA**
- February 7, 2002 – Costa Mesa, CA
- June 5, 2002 – San Ramon, CA
- July 11, 2002 – San Diego, CA
- August 27, 2002 – Los Angeles, CA
- October 10, 2002 – Palo Alto, CA
- December 12, 2002 – Palm Springs, CA
- **Determining the Dollar Amounts Between the Credit and Marital Trusts and Allocating the Assets Among the Sub-Trusts - Alameda County Bar Association**
- February 26, 2002 - Oakland, CA
- **Trust Administration on the Death of the First Spouse – Bay Area Legal Secretaries Forum**
- April 6, 2002 - Concord, CA
- March 23, 2002 - Santa Clara, CA
- **Advance Course of Study: Trust Administration on the Death of the First Spouse - CEB**
- April 12, 2002 - San Diego, CA
- April 13, 2002 - Los Angeles, CA
- April 20, 2002 - Anaheim, CA
- April 26, 2002 - San Francisco, CA
- April 27, 2002 - Sacramento, CA
- **A Practical Workshop on Trust Administration – Southern California Tax and Estate Planning Forum**

- May 17, 2002 - Los Angeles, CA
- May 18, 2002 - San Francisco, CA  
**The Nuts and Bolts of Trust Administration - Silicon Valley Bar Association**
- October 10, 2002 - San Jose, CA  
**Determining the Dollar Amounts Between the Credit and Marital Trusts and Allocating the Assets Among the Survivor's/Credit/Marital Trusts - East Bay Estate Planning Council**
- October 7, 2002 - Oakland, CA  
**Post Mortem Planning: Asset Allocation, Funding and Distributions, Annual Meeting – State Bar of California**
- October 12, 2002 - Monterey, CA  
**Systems and Business of Trust Administration - 22<sup>nd</sup> Annual Southern California Tax and Estate Planning Forum**
- October 24, 2002 - San Diego, CA  
**Sub-Trust Funding of Assets - 22<sup>nd</sup> Annual Southern California Tax and Estate Planning Forum**
- October 24, 2002 - San Diego, CA  
**Effectively Guiding Your Clients Through a Trust Administration, Taxation Section Annual Meeting – State Bar of California**
- November 2, 2002 - Coronado, CA

## 2001

- **Advance Course of Study: Sub-Trust Funding - CEB**
- April 6, 2001 - Anaheim, CA
- April 20, 2001 - San Francisco, CA
- April 21, 2001 - Sacramento, CA
- April 27, 2001 - San Diego, CA
- April 28, 2001 - Los Angeles, CA
- **Funding the Sub-Trust Workshop – CalCPA**
- May 21, 2001 – Lake Tahoe, NV
- June 4, 2001 – San Fernando Valley, CA  
**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- May 22, 2001 – Lake Tahoe, NV  
**Developing a Trust Administration System Using a Document Assembly Program, The 2001 Wired Estate Planning Practice - Southern California Tax and Estate Planning Forum**
- June 23, 2001 - Anaheim, CA  
**Administration of the Living Trust - Annual Convention, National Association of Legal Assistants, Inc.**
- July 19, 2001 - Reno, NV

## 2000

- **Trust Administration for the Single Trustor – Bay Area Legal Secretaries Forum**
- April 1, 2000 - Santa Clara, CA
- March 11, 2000 - Oakland, CA  
**Advance Course of Study: Trust Administration for the Single Person - CEB**
- April 7, 2000 - Irvine, CA
- April 14, 2000 - San Francisco, CA
- April 15, 2000 - Sacramento, CA
- April 28, 2000 - Beverly Hills, CA
- April 29, 2000 - San Diego, CA  
**Sub-Trust Funding, Tax Planning After Death in California - Lorman Education Services**
- July 3, 2000 - San Francisco, CA  
**A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- July 6, 2000 – San Francisco, CA
- July 10, 2000 – San Diego, CA

- December 6, 2000 – Palm Springs, CA
- **Funding the Sub-Trust Workshop – CalCPA**
- November 3, 2000 – San Francisco, CA
- December 7, 2000 – Palm Springs, CA

## 1999

### **Funding of Marital and Bypass Trusts - Probate and Trust Section of the San Francisco Bar Association**

- January 6, 1999 - San Francisco, CA
- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- January 26, 1999 – San Francisco, CA
- September 23, 1999 – San Francisco, CA
- October 1, 1999 – Los Angeles, CA

### **Funding of Marital and Bypass Trusts, NorthBay Chapter – Society of California Accountants**

- October 13, 1999 - Rohnert Park, CA
- **Trust Administration After Death of a Settlor, Sacramento Estate Planning Council**
- October 21, 1999 - Sacramento, CA

## 1998

### **Sub-Trust Funding - Marin County Bar Association**

- January 21, 1999 - San Rafael, CA
- **Advanced Course of Study: Post Death Trust Funding - CEB**
- February 6, 1998 - Sunnyvale, CA
- February 14, 1998 - San Francisco, CA
- February 27, 1998 - Sacramento, CA

### **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**

- August 4, 1998 - Monterey, CA
- October 30, 1998 – Walnut Creek, CA
- November 18, 1998 – Santa Monica, CA
- December 4, 1998 – Palm Springs, CA
- December 8, 1998 – Orange County, CA

### **Allocation Between Trusts After Death of the First Spouse - Western Annual Regional Meeting, National Association of Professional Financial Advisors**

- September 11, 1998 - Napa, CA
- **Administration of the Living Trust at First Death - NorthBay Chapter, Wine Country Tax Seminar, California Society of Enrolled Agents**
- October 29, 1998 - Rohnert Park, CA
- **Funding and Administration of Trusts Before and After Death - 1998 Experts in Estate Planning Series, Institute of Continuing Legal Education**
- November 20, 1998 - Troy, MI

## 1997

### **Administration of Living Trusts After Death – Southern California Tax and Estate Planning Forum**

- May 3, 1997 - Los Angeles, CA
- May 10, 1997 - San Francisco, CA
- **Sub-Trust Funding - Alameda County Bar Association**
- May 26, 1997 - Oakland, CA
- **A Practical Workshop on Trust Administration of the Living Trust – CalCPA**
- October 6, 1997 - Burbank, CA
- November 6, 1997 – San Francisco, CA

- November 25, 1997 - Stockton, CA
- **Estate Planning, Panel Presentation - First Presbyterian Church**
- October 16, 1997 - Napa, CA

## 1996

### **Trust Administration After First Death, Estate Planning and Probate Section Meeting, February Quarterly Conference – Legal Secretaries Incorporated**

- February 24, 1996 - Napa, CA

### **Trust Administration After First Death - Sonoma County Bar Association and Redwood Empire Estate Planning Council**

- May 1, 1996 - Santa Rosa, CA

### **Death of a Spouse/Starting a Trust Administration–The First Phone Call and the Initial Conference with the Client - Northern California Chapter – National Academy of Elder Law Attorneys**

- June 7, 1996 - San Francisco, CA

#### **Sub-Trust Funding - Section Education Institute**

- November 9, 1996 - Rancho Mirage, CA

### **Funding Trusts at the Death of the First Spouse Part II, 1st Annual Advanced Estate Planning Symposium, East Bay Chapter – California Society of CPAs**

- November 12, 1996 - Lafayette, CA

## 1995

### **Administration of Living Trusts After Death: Avoiding Chaos Through a Systems Approach – Southern California Tax and Estate Planning Forum**

- February 24, 1995 - Las Vegas, NV
- February 25, 1995 - Las Vegas, NV
- March 4, 1995 - Orlando, FL
- March 5, 1995 - Orlando, FL

### **Life After Death for Living Trusts; Practical Solutions to Difficult Problems – Southern California Tax and Estate Planning Forum**

- July 8, 1995 - San Francisco, CA

### **Living Trusts After Death: Accounting and Tax Issues of Administration, San Joaquin Chapter – California Society of CPAs**

- August 17, 1995 - Ripon, CA

### **Living Trusts After Death: Accounting and Tax Issues of Administration – Society of California Accountants**

- September 8, 1995 - San Jose, CA
- September 9, 1995 - San Jose, CA

## 1994

### **Administration of Living Trusts After Death**

- March 12, 1994 – San Francisco, CA
- April 2, 1994 - Santa Clara, CA

### **Funding and Administration of Trusts Before and After Death – Southern California Tax and Estate Planning Forum**

- March 19, 1994 - Los Angeles, CA
- June 18, 1994 - San Francisco, CA

### **Administration of Living Trusts After Death, 6th Annual Symposium – National Academy of Elder Law Attorneys**

- May 20, 1994 - Seattle, WA

### **Administration of Living Trusts After Death, San Joaquin Chapter – California Society of CPAs**

- August 18, 1994 - Ripon, CA
- **Selective Issues in Post-Death Administration**

- November 15, 1994 - Napa, CA

## 1993

### **Trust Administration After First Death - CPA Law Forum of Marin County**

- December 2, 1993 - San Rafael, CA

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## ELDER LAW

## 2016

### **Advanced Medi-Cal Planning Using Irrevocable Trusts, co-presented with Jamie Watson – Elder Counsel Webcast**

- April 12, 2016

## 2015

### **Elder Counsel Advanced Medi-Cal Planning, co-presented with Jacqueline Patterson**

- February 20, 2015 – LA Law Center, Glendale, CA

## 2013

### **Medi-Cal Planning: Redwood Empire Estate Planning Council**

- March 6, 2013 - Santa Rosa, CA

## 2012

### **Medi-Cal Planning from A-Z, co-presented with Jamie Watson, Dallas Atkins and Fay Blix - ElderCounsel**

- October 15-17, 2012 - San Diego, CA

## 2011

### **Eldercare Income and Estate Planning Workshop, co-presented with Barbara Bergstein – CalCPA**

- January 18, 2011 – San Francisco, CA

### **Estate Planning and Long Term Care Planning for the Elderly, co-presented with Jamie Watson, Fall Seminar - Stanislaus County Estate Planning Counsel; The Ceres Community Center**

- October 20, 2011 - Ceres, CA

## 2010

### **Eldercare Income and Estate Planning Workshop – CalCPA**

- January 27, 2010 – Burbank, CA
- August 12, 2010 – Garden Grove, CA
- October 19, 2010 – Ontario, CA

### **Medi-Cal Planning - Kaiser Vallejo**

- May 3, 2010 - Vallejo, CA

### **Medi-Cal Planning Strategies, co-presented with Jamie Watson and Dallas Atkins – Elder Counsel**

- October 28, 2010 - Napa, CA
- October 29, 2010 - Napa, CA

## 2009

### **Eldercare Income and Estate Planning Workshop – CalCPA**

January 20, 2009 - San Francisco, CA

- January 29, 2009 – Los Angeles, CA
- July 29, 2009 – San Francisco, CA
- December 8, 2009 – Sacramento, CA
- **Long Term Skilled Nursing Care & Medi-Cal - NorthBay Medical Center**
- March 11, 2009 – Vacaville, CA

## **2008**

### **Eldercare Income and Estate Planning Workshop – CalCPA**

- January 9, 2008 – San Francisco, CA
- November 19, 2008 – San Diego, CA

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## **2007**

### **Eldercare Income and Estate Planning Workshop – CalCPA**

- June 28, 2007 – Lake Tahoe, CA
- October 9, 2007 – Burbank, CA

## **2005**

### **Fundamentals of Elder Law - CEB**

- October 27, 2005 - San Francisco, CA
- October 28, 2005 - San Francisco, CA

## **2002**

### **Estate Planning for the Elderly and Disabled - CalCPA**

- August 29, 2002 - San Francisco, CA

## **2001**

### **CPA's Role in Planning for an Aging Society Conference - CalCPA**

- October 19, 2001 - San Francisco, CA

## **1999**

### **California Elder Care: Legal and Financial Issues - Health Ed, LLC**

- February 25, 1999 - Sacramento, CA

## **1998**

### **Elder Law Checklist - NorthBay Society of CPAs**

- March 26, 1998 - San Rafael, CA

### **Estate Planning for Seniors – Bay Area Legal Secretaries Forum**

- April 4, 1998 - Sunnyvale, CA
- March 21, 1998 - Oakland, CA

## **1997**

### **Estate Planning and Elder Law Checkup for Seniors, Elder Care Conference - CalCPA**

- September 29, 1997 - Los Angeles, CA
- September 30, 1997 - San Francisco, CA

## **1996**

### **A Practical Approach to Post Mortem Planning,” Personal Tax and Investment Strategies**

### **for the Older Client - CalCPA**

- May 15, 1996 - Los Angeles, CA
- May 16, 1996 - San Francisco, CA



**Developing an Elder Law Practice, Legal Services Section, Committee on Aging – State Bar of California**

- June 8, 1996 - San Francisco, CA

**Developing an Elder Law Practice, Annual Meeting – State Bar of California**

- October 12, 1996 - Long Beach, CA

**1995**

**Beyond Living Trusts - The Vintage Bank**

- February 9, 1995 - Napa, CA

**Estate Planning, Panel Presentation - Napa Evening Rotary**

- June 14, 1995 - Napa, CA

**Revocable Living Trusts - State Farm**

- September 26, 1995 - Fairfield, CA

**Elder Law Issues for Families Dealing with Alzheimer's Disease and Related Disorders - NorthBay Healthcare Foundation**

- September 16, 1995 - Vacaville, CA

**1994**

**Durable Powers of Attorney - NorthBay Medical Center**

- January 13, 1994 - Fairfield, CA

- May 10, 1994 - Fairfield, CA

**Estate Planning, Panel Presentation - Napa State Farm District Meeting**

- January 14, 1994 - Napa, CA

**The Eight Biggest Mistakes in Estate Planning - Professional Resource Network of Napa Valley**

- May 11, 1994 - Yountville, CA

**1993**

**Estate Planning - Fairfield State Farm District Meeting**

- January 14, 1993 - Fairfield, CA

**Estate Planning - Sacramento All State Insurance District Meeting**

- April 14, 1993 - Sacramento, CA

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**MISCELLANEOUS PRESENTATIONS**

**2018**

**Marin County Bar Association's Probate and ESP Section use of Credit Trust**

- February 21, 2018 – Marin, CA

**2017**

**The Exam and You- Estate Planning through Administration and Litigation**

- June 8, 2017 – Los Angeles, CA

**2016**

**Current Issues Estate Planning – NorthBay Discussion Group**

- November 15, 2016

**2015**

**The Exam and You – Estate Planning Through Administration and Litigation - CalBar**

- June 26, 2015 – San Francisco, CA

**Conservation Easements - Napa Valley Crane Crower Series**, co-presented with Todd

**Conservation Easements - Napa Valley Grape Grower Series**, co-presented with Todd Wenzel  
• July 16, 2015 – Meadowood, Napa, CA

## **2014**

**Best Practices in Wine Operations - Passing the Torch: Family Business Transition Planning**, co-presented with Rick Boland, Sr. (Moss Adams)

• March 28, 2014 - Napa, CA

**California Trusts and Estates Law Course (Specialized Review Course) – State Bar of California**

• June 14, 2013 - San Francisco, CA

## **2013**

**Queens Heritage Circle Luncheon: Tax Changes in 2012 - Queen of The Valley Hospital**

• January 18, 2013 - Napa, CA

**California Trusts and Estates Law Course (Specialized Review Course) – State Bar of California**

• June 14, 2013 - San Francisco, CA

**Mendocino Community Foundation Seminar**

• October 10, 2013 - Ukiah, CA

## **2012**

**Comprehensive Estate Planning - CalCPA**

• January 31, 2012 - Burbank, CA

**Top 10 Common Mistakes Vineyard Owners Make In Estate Planning**, co-presented with Lori Hunt - Napa Valley Grap growers

• March 15, 2012 - St. Helena, CA

**A Team Approach to Estate Planning - Shasta Regional Community Foundation**

• May 15, 2012 - Redding, CA

**Wine Industry Conference: Business Succession Planning**, co-presented with Jacqueline Patterson - CalCPA

• December 11, 2012 - Napa, CA

## **2011**

**Estate Planning For Growers and 2010 Tax Changes: Time is of the Essence, Growers Tools For Success - Napa Valley Grap growers Seminar**

• April 21, 2011 - St. Helena, CA

**Wine Industry Advanced Estate Planning and Family Business Succession Planning**, co-presented with Amy Smith and Michael Harrington - First Republic Private Wealth Management

• May 18, 2011 - Yountville, CA

**Estate Planning Through Administration: The Exam and You**, co-presented with James Quillinan – State Bar of California

• June 3, 2011 - San Francisco, CA

**Estate Planning and Trust Administration Under the 2010 Tax Act: How Our World Has Changed - East Bay Trust and Estate Lawyers Spring Symposium**

• June 8, 2011 - Oakland, CA

**A Team Approach to Estate Planning - Placer County Community Foundation: Estate Planning Professionals Luncheon**

• October 25, 2011 - Granite Bay, CA

**Estate Planning for Winery Owners Retaining Winery Within Family**, co-presented with Amy Smith - Winery Purchase & Sales Conference; The Seminar Group

• November 8, 2011 - Napa, CA

## **2010**

### **Estate Planning for the Non-Taxable Estate - Peninsula Chapter 9<sup>th</sup> Annual Estate Planning Symposium**

- June 8, 2010 - Santa Clara, CA

### **Estate Planning for Vineyard & Winery Owners - Napa Valley Grapegrowers Vineyard Owners Seminar**

- June 16, 2010 - St. Helena, CA

### **10 Tips in Administering A Special Needs Trust - PACE Solano**

- September 23, 2010 - Vacaville, CA

### **Planning for the Closely Held Business-Exit Strategies During Life-Transitioning to Families – Hawaii Tax Institute**

- November 3, 2010 - Honolulu, Hawaii

## **2009**

### **Estate Planning Through Administration: The Exam and You, co-presented with James Quillinan – State Bar of California**

- June 26, 2009 - Redwood City, CA

### **Estate Planning in a Down Economy, Napa County Bar Association Trusts and Estates Section**

- June 30, 2009 - Napa, CA

### **The Living Trust Myth - Travis Credit Union - Estate Planning Seminar**

- October 8, 2009 - Vacaville, CA

## **2008**

### **The Living Trust Myth, Travis Credit Union, Estate Planning Seminar**

- October 8, 2008 - Vacaville, CA

## **2007**

### **Estate Planning Through Administration: The Exam and You, co-presented with James Quillinan – State Bar of California**

- June 8, 2007 - Millbrae, CA

### **Estate Planning for Vineyard/Winery Owners - Napa Valley Grapegrowers Seminar**

- August 24, 2007 - Napa, CA

### **The Living Trust Myth - Travis Credit Union, Estate Planning Seminar**

- November 1, 2007 - Vacaville, CA

### **Advanced Planning for Keeping the Business in the Family and Not Giving It Either to the Government or Constellation - Wine Industry Conference**

- December 10, 2007 - Napa, CA

## **2006**

### **All in the Family: Transitioning Your Winery to the Next Generation - Moss Adams Panel Discussion**

- August 30, 2006 - Napa, CA

### **The Living Trust Myth - Travis Credit Union, Estate Planning Seminar**

- October 18, 2006 - Vacaville, CA

## **2005**

### **The Living Trust Myth - Travis Credit Union, Estate Planning Seminar**

- October 26, 2005 - Vacaville, CA

## **2004**

Systems Approach to Using Spreadsheets, Advanced Estate Planning Conference - AICPA

**Systems Approach to Using Spreadsheets, Advanced Estate Planning Conference - AICPA**  
• July 27, 2004 - Philadelphia, PA

## **2002**

**The Rules Have Changed, New Tax Law & IRA Seminar, co-presented with Michael J. Butler and Greg A. Bennett**

• January 23, 2002 - River City, Napa, CA

**Pre and Post Death Retirement Planning, Estate Planning and Probate Section Meeting, August Quarterly Conference – Legal Secretaries Incorporated**

• August 17, 2002 - Concord, CA

## **2001**

**Estate Planning/Administration Office Practice - Redwood Empire Estate Planning Council**

• January 3, 2001 - Santa Rosa, CA

**Sub-Trust Funding, Estate Planning and Probate Section Meeting, February Quarterly Conference – Legal Secretaries Incorporated**

• February 17, 2001 - Fairfield, CA

**Estate Planning Workshop, Co-Speaker with Jacqueline Patterson - CalCPA**

• June 13, 2001 - San Diego, CA

**The Rules Have Changed, New Tax Law & IRA Seminar, co-presented with Michael J. Butler and Greg A. Bennet,**

• July 11, 2001 - Napa, CA

**Selected Topics in Estate Planning, Elder Law, and Trust Administration – Bay Area Legal Secretaries Forum**

• October 27, 2001 - Berkeley, CA

## **1999**

**Advanced Estate Planning Institute; Conference Co-Chair – CalCPA**

• January 21, 1999 - Los Angeles, CA

• January 22, 1999 - San Francisco, CA

**Estate Planning Tools - Creative Coping for Caregivers Conference, Redwood Caregiver Resource Center**

• September 18, 1999 - Napa, CA

## **1998**

**Trust Funding: Advanced Issues, Advanced Estate Planning Institute - CalCPA**

• January 29, 1998 - Pasadena, CA

• January 30, 1998 - Pasadena, CA

**Life After Death for Living Trusts; Practical Solutions to Difficult Problems – Southern California Tax and Estate Planning Forum**

• July 15, 1998 - Los Angeles, CA

**Estate Planning Conference; Conference Chair - CalCPA**

• July 22, 1998 - Burbank, CA

• July 23, 1998 - San Francisco, CA

**Elder Care Conference; Conference Chair - CalCPA**

• November 16, 1998 - Los Angeles, CA

• November 17, 1998 - San Francisco, CA

**Allocating the Trust Assets, Tax Update and Planning Conference - CalCPA**

• November 23, 1998 - San Francisco, CA

• November 24, 1998 - University City, CA

## **1997**

**The Living Trust: Postmortem Planning, the Administrative Trust, Funding the Sub-Trusts,**

**Advanced Estate Planning Institute - CalCPA**

- January 27, 1997 - San Francisco, CA
- January 28, 1997 - San Francisco, CA

**Creating and Building an Estate Planning Practice - CEB**

- March 7, 1997 - San Francisco, CA
- March 15, 1997 - Sacramento, CA
- March 22, 1997 - Santa Clara, CA

**Estate Planning Conference; Conference Chair - CalCPA**

- July 23, 1997 - Los Angeles, CA
- July 24, 1997 - San Francisco, CA

**Estate Planning and the New Tax Law, Napa/Solano Chapter – Society of California**

**Accountants**

- October 16, 1997 - Napa, CA

**Developing an Estate Planning Practice - CEB**

- October 30, 1997 - San Francisco, CA

**1996**

**Estate Planning and Administration Topics, Napa/Solano Chapter – Society of California**

**Accountants**

- June 20, 1996 - Napa, CA

**Estate Planning Conference - CalCPA**

- July 24, 1996 - Los Angeles, CA
- July 25, 1996 - San Francisco, CA

**Distributions and Beneficiary Designations of Retirement Plans - Gaw, Van Male, Smith, Myers &**

**Miroglio**

- December 4, 1996 - Fairfield, CA

**Fourth Annual NorthBay Trust Forum - Northern Trust Bank**

- December 12, 1996 - San Rafael, CA

**1995**

**Business Solutions**

- May 16, 1995 - Fairfield, CA

**Life After Death for Living Trusts—Practical Solutions to Difficult Problems, Estate Planning Conference - CalCPA**

- July 25, 1995 - San Francisco, CA
- July 26, 1995 - Los Angeles, CA

**Exit Strategies: Business Solutions**

- October 11, 1995 - Napa, CA

**Post Mortem Compliance and Planning, Strategies for the High Income Individual Conference - CalCPA**

- October 18, 1995 - San Francisco, CA
- October 19, 1995 - Burbank, CA

**Estate Planning Update: Survival Tactics for the Surviving Spouse, Tax Accounting Conference -**