

## INSIDE

- 2** Foundation Fundamentals
- 3** Scholarship for Fellows
- 4-5** Legal Education for Students
- 6** How to Support Your Foundation

## ACTEC FOUNDATION BOARD

### President

Turney P. Berry

### Vice President

Martin Hall

### Treasurer

Bruce Stone

### Secretary

Cynda C. Ottaway

### Directors

Henry Christensen III

C. Fred Daniels

Mickey R. Davis

William Finestone

Terrence M. Franklin

L. Henry Gissel Jr.

Michel G. Kaplan

Cynthia G. Lamar-Hart

William P. LaPiana

Laird A. Lile

Carlyn S. McCaffrey

Howard M. McCue III

Louis A. Mezzullo

Peter T. Mott

Duncan E. Osborne

Mary F. Radford

Frank P. Reiche

Anne-Marie Rhodes

Kathleen R. Sherby

Kurt A. Sommer

Sara R. Stadler

Robert D. Taisey

Jeffrey C. Thede

Margaret Van Houten

Robert A. Wells

Glen A. Yale

## President's Message

As The Foundation's President and most ardent supporter, I will soon seek your support for the 2012 Annual "All College" campaign.



Each year The Foundation asks your help in order to continue to identify and fund projects that offer valuable resources for our Fellows, for future practitioners and for the at-risk and underserved in our communities. But this year is more important than ever. As reported in my 2012 Summer Meeting Letter, the Board of Regents recently ended the committee reimbursement program and Fellows can no longer offer the Foundation support by this means.

The Foundation is pleased to offer a number of turnkey options that should make it simple to include the Foundation as part of your annual giving. Fellows will soon receive their annual dues notice from the College. A contribution to the ACTEC Foundation can be added in the same transaction, when remitting College dues by check. Contributions can also be made online at any time on the Foundation's web site at [www.actecfoundation.org/donation](http://www.actecfoundation.org/donation). Gifts of stocks or securities can be arranged by contacting Amy Michaud, Director of Membership and Foundation Management, at [Amy.Michaud@actec.org](mailto:Amy.Michaud@actec.org). Your law firm or company may "match" your donation to The ACTEC Foundation by doubling the dollar amount of charitable contributions through an employer matching-gift program. Contact your employer's benefits administrator for more information. And finally, a wonderful way to honor a colleague, friend or loved one is with a gift in their memory. Please remember that contributions to ACTEC Foundation are tax-deductible and donations are acknowledged by a letter from the ACTEC national office.

In the last five years, charitable contributions to The ACTEC Foundation have:

- Supported three academic symposia in our practice area, including "The Worlds of the Trust" held at McGill University (Fall 2010); "The Uniform Probate Code: Remaking of American Succession Law" held at the University of Michigan (Fall 2011); and "The Emergent Federal Role in Private Wealth Transfer," to be held at Vanderbilt University Law School (February 2014)
- Funded the revision and publication of the ACTEC Commentaries, the ACTEC Engagement Letters and the SSRN Wills, Trusts, and Estates abstracting journal
- Awarded 30 prizes through the Mary Moers Wenig Student Writing Competition, including five prizes in 2012
- Funded the establishment of three estate planning clinics at law schools in Massachusetts, Tennessee and Wyoming

Your support helps build your legacy as a Fellow in the College and demonstrates your leadership commitment to the profession. During the 2013 Annual Meeting in Maui, Hawaii, we look forward to reporting that you have joined us as a proud supporter of this important work.

Sincerely,

Turney P. Berry

## Wine Tasting in Colorado Springs

The Napa Valley Wine Tasting Fundraiser held during the Summer 2012 meeting in Colorado Springs was a smashing success. Part-time Napa resident and Fellow Bob W. Goldman selected a variety of hard-to-find, low-production wines that were enjoyed in the Carter Payne Historic Event Center, a dramatic Gothic venue with stunning views of Pikes Peak. The event netted \$3,500 dollars and The ACTEC Foundation would like to thank Eubank Smith, LLC for their generous support. ■



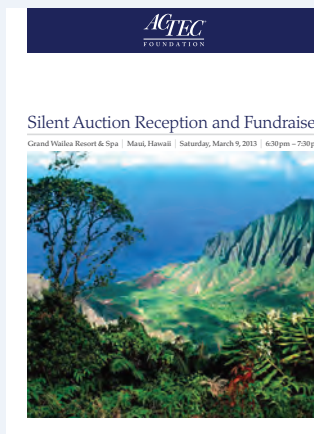
### “ALL COLLEGE” FUNDRAISING CAMPAIGN



The President of The ACTEC Foundation Board will soon seek your support during the 2012 “All College” fundraising campaign. The Foundation needs your help in order to continue to identify and fund projects that offer valuable resources for our Fellows, our profession and our underserved communities. ACTEC Fellow contributions underwrite valuable resources

such as ACTEC Commentaries and the SSRN — references used daily by trust and estate practitioners across the country. Future trust and estate practitioners gain unique opportunities to apply their knowledge through writing, research and real-world clinical experiences. Fellows may include a contribution to the ACTEC Foundation when remitting annual dues, either by check or online. Donations can be made online on the Foundation’s web site at [www.actecfoundation.org/donation/](http://www.actecfoundation.org/donation/). Gifts of stock or securities can be accepted or consider a gift in honor of a colleague or friend. Join us now so that we can announce a record donation during the 2013 Annual Meeting in Maui, Hawaii. ■

### ACTEC FOUNDATION 2013 SILENT AUCTION



Please pick up your copy of the ACTEC Foundation’s 2013 Silent Auction catalog.

The 2013 Silent Auction reception and fundraiser will be held during the Annual Meeting at the Grand Wailea Resort and Spa

in Maui, Hawaii, on Saturday, March 9, at 6:30 pm – 7:30 pm.

Planning is well under way and your support is still encouraged with the donation of items that can be auctioned such as vacation homes or weekend getaways, tickets to sporting event or the performing arts, or maybe a hosted dinner at one of your favorite dining destinations. For those unable to offer an item for donation, please come to Hawaii prepared to help us keep the bidding lively during our premier fundraising event. ■

## Lloyd Leva Plaine Distinguished Lecture



The Lloyd Leva Plaine Distinguished Lecture will be delivered on Tuesday, January 15, 2013, in Orlando, Florida, during the Heckerling Institute on Estate Planning.

In the lecture titled “Federal Tax Policy: Will Tax Reform Be the Cure-All?”, Lindy L. Paull, Partner with

PriceWaterhouseCoopers LLP Washington National Tax Services, will share her insight into the ongoing efforts to overhaul the federal tax code, the key drivers and challenges facing tax reform, the similarities and differences between the Tax Reform Act of 1986 and current efforts, and the impact of the November election on tax reform.

Paull served as Chief of Staff of the US Congressional Joint Committee on Taxation for 5 years (1998-2003) and in several senior staff positions (including Republican Staff Director and Chief Counsel) with the US Senate Committee on Finance for the previous 12 years (1986-1998). Paull taught a graduate course in federal tax policy at Georgetown University Law Center for ten years and served as attorney-advisor to US Tax Court Judge Herbert L. Chabot for two years. Early in her career, Paull practiced tax law with Sutherland, Asbill & Brennan in Washington, D.C.

Paull is a member of the District of Columbia and Florida bars. Paull received her law degree (J.D. 1979, with honors) and Masters of Law in Taxation (L.L.M. 1980) from the University of Florida College of Law. Paull received a Bachelors of Business Administration (B.B.A.), majoring in accounting, from Florida International University in 1974.

The lecture series commemorates ACTEC Fellow Lloyd Leva Plaine’s dedication to the continuing education of estate planners in policy issues underlying the tax laws and a commitment to improving the system. ■

## WILLS, TRUSTS AND ESTATES SSRN JOURNAL

The ACTEC Foundation underwrites important Fellow-targeted resources, so we are proud to announce renewed support for the Wills, Trusts and Estates abstracting journal within the Social Science Research (SSRN), edited by ACTEC Fellow, Professor Robert H. Sitkoff of Harvard Law School.

Professor Sitkoff presented a short history of the Wills, Trusts and Estates abstracting journal during the ACTEC Foundation Board meeting in March 2012, in Miami Beach, Florida. After the March meeting, the board approved by majority vote a new grant of \$3,000 per year for the next five years.

The Foundation has supported the eJournal since its inception in 2005 and the grant renewal will continue to sustain the open-access no-cost-for-subscription model that enables the publication to remain available without charge to ACTEC Fellows, trust and estate practitioners and the academic community.

Articles that are featured in the October 15, 2012 (vol. 8 no. 28), issue include:

Manipulating the Conduct of Beneficiaries with Conditional Gifts – Gerry W. Beyer, Texas Tech University School of Law

From Nascar Condominiums to Private Mausoleums: Keeping the Vacation Home in the Family – Wendy S. Goffe, Stoel Rives LLP

How the Supreme Court and the Department of Labor May Dispel Myths About ERISA’S Family Law Provisions and Protect the Benefit Entitlements that Arise Thereunder – Albert Feuer, Law Offices of Albert Feuer

A Therapeutic Jurisprudential Framework of Estate Planning – Mark Glover, Louisiana State University – Paul M. Hebert Law Center

A Critical Examination of the (Continued) Relevance of the Decision of the Court of Appeal in - Dr. T. E. A. Salubi v. Mrs. B. Nwariaku and Others (1997) 5 NWLR (Pt. 505) 442 - in the Development of the Law of Intestate Succession in Nigeria – Onyekachi Wisdom Duru, affiliation not provided to SSRN

Lost in Translation: Is a Spouse a Spouse or a Descendant (or Both) in Terms of the Reform of Customary Law of Succession and Regulation of Related Matters Act? – Christa Rautenbach, North-West University, North-West University (Potchefstroom Campus)

To create a free SSRN User membership and register for your complimentary subscription to the Wills, Trusts and Estates abstracting journal, visit [hq.ssrn.com/login/pubSignInJoin.cfm](http://hq.ssrn.com/login/pubSignInJoin.cfm) ■

## Student Writing Competition Winner



**Justin Kesselman,**  
New England School  
of Law Boston

The winning paper for the 2012 Mary Moers Wenig Student Writing Competition is “Can State Law Remedies Revive Statutes Stricken by ERISA’s Preemption Provision?” by Justin Kesselman of the New England School of Law Boston. Kesselman was awarded a \$5,000 cash prize and his article will be published in an upcoming edition of the ACTEC Law Journal.

Kesselman’s paper examined the soundness of a Uniform Probate Code provision that has been adopted by the legislatures of several states, including Massachusetts. “The provision’s stated purpose is to circumvent ERISA’s preemption of state statutes that revoke the beneficiary status of a retirement plan participant’s spouse upon divorce,” Kesselman stated in a New England School of Law press release. “It does this by allowing beneficiaries to be paid according to federal rules but then requiring them to forward benefits to persons determined by state law. My paper questions whether this and similar remedies are likely to be preempted by ERISA.”

Cash awards were granted for second and third place winners as well as honorable mention:

**Second Place:** “One Small Step for Congress, an Enormous Leap for Surviving Spouses: Proposed Revisions to Increase Reliance on Portability” by Meredith Willsen, The Ohio State University Moritz College of Law

**Third Place:** “Protecting Privilege After Richey” by Sarah O’Keefe and Andrew Sorensen, Arizona State University Sandra Day O’Connor School of Law

**Honorable Mention:** “Offshore Trusts as Tools and Strategies for Estates of U.S. Residents” by Erin R. Davis, Case Western Reserve University School of Law ■

## ACTEC LAW JOURNAL – STUDENT EDITORIAL BOARD



### Editor-in-Chief

Ashleigh Garvey

### Managing Editor

Ilyssa Spergel

### Notes And Comments/ Articles Editor

Stephanie Matar

### Research Editor

Liza Kabariti

### Communications Editor

Hillary Mishan

### Business Administrator

Michael T. Sihksnel

### Senior Staff

Bari Wolf

### Staff

Allison E. Bederman

Peter J. Jannace

Paulina Prochownik

Julian D. Buffa

Siobhan Klassen

Rachel L. Rattner

Daniel Collins

Jonathan C. Li

Andrew L. Schwartz

William Durcan

John Mcgaffigan

Joshua Sussman

Robert Fuessler

Jennifer Muller

David J. Tamke

Gabrielle Hunter-

Ensor

Heather Myers

Michele D. Wieber



## University of Wyoming Estate Planning Clinic



The ACTEC Foundation approved a second year grant to continue to support the operation of the estate planning clinic at the University of Wyoming—College of Law.

The Foundation concurred that the program meets the Foundation's standards by providing academic leadership for its students, attentive service for its clients and a professional environment in which its students can practice.

In accordance with a rule governing the practice of law by law students, promulgated by the Supreme Court of the State of Wyoming, the law students working in the UW Clinic may only represent indigent persons. The Clinic has developed client referrals through outreach to assisted living facilities, nursing homes and hospice groups, VA hospitals, local bar associations, and the Wyoming Center for Legal Aid. Student practitioners and their professor will travel to referral locations across the state to conduct workshops on the services offered and to provide details on client eligibility requirements. ■

## HOMER A. JONES, JR. WILLS CLINIC

ACTEC Fellow Professor Amy Morris Hess of University of Tennessee College of Law presented highlights from a written report on the Homer A. Jones, Jr. Wills Clinic during the ACTEC Foundation meeting March, 2012, in Miami Beach, Florida. UTK met the first \$25,000 challenge grant required by the Foundation in 2010 and Professor Hess detailed the additional contributions raised in the Spring 2011, including a matching gift from the members and the Board of Directors of the Knoxville Estate Planning Council. These contributions enabled the wills clinic to qualify for the second \$25,000 ACTEC Foundation grant which the board approved.

The Homer A. Jones, Jr. Wills Clinic at the University of Tennessee College of Law accepted its first students for the Fall 2009 semester and has been fully subscribed every semester since. Taught by visiting professor Barbara Johnson, the wills clinic law students are presented with hands-on trust and estate experience interviewing clients, drafting documents including wills, living wills and trusts, and handling some probate matters.

Clients are referred from numerous sources including Habitat for Humanity, Grandparents as Parents, The Disability

Resource Center, and the Knox County Probate Court. Additional referrals are sourced from the University of Tennessee and other Hospice programs, the Legal Aid Society of East Tennessee, local churches, as well as members of the University of Tennessee staff who meet income and asset eligibility guidelines.

To see a video on students and clients participating in the clinic, visit: [www.youtube.com/watch?v=5ht2ItJ45AUPAGE](http://www.youtube.com/watch?v=5ht2ItJ45AUPAGE) ■



## Support Your ACTEC Foundation

ACTEC Foundation is a registered 501(c)(3) charitable organization and contributions are tax deductible.

Fellows can make donations by one or more of the following methods:

**Online** – Visit [www.actecfoundation.org/donation/](http://www.actecfoundation.org/donation/)

**Annual Membership Dues** – When remitting dues, please consider adding an annual contribution to the ACTEC Foundation, either by check or online.

**Stock Donations** – To make a donation of stock or securities, please contact Amy Michaud at [amy.michaud@actec.org](mailto:amy.michaud@actec.org) or (202) 684-8453.

## ACTEC FOUNDATION STAFF

### President

Turney P. Berry

### Executive Director

Deborah O. McKinnon

### Membership and Foundation Management Director

Amy Michaud

[amy.michaud@actec.org](mailto:amy.michaud@actec.org)

(202) 684-8453

### Communications Director

Leah Weatherspoon

[lweatherspoon@actec.org](mailto:lweatherspoon@actec.org)

(202) 688-0271

### ACTEC Foundation – National Office

901 15th Street NW, Suite 525

Washington, D.C. 20005

To learn more visit:

[www.actecfoundation.org](http://www.actecfoundation.org)