

# ESTATE PLANNING COUNCIL *OF GREATER MIAMI*

2014-2015  
MEMBERSHIP  
DIRECTORY

P.O. BOX 450386  
MIAMI, FL 33245  
[WWW.EPCMIAMI.ORG](http://WWW.EPCMIAMI.ORG)  
[ADMIN@EPCMIAMI.ORG](mailto:ADMIN@EPCMIAMI.ORG)

[Facebook.com/EstatePlanningMiami](https://Facebook.com/EstatePlanningMiami)  
[twitter.com/EPCMiami](https://twitter.com/EPCMiami)

# CORAL GABLES TRUST'S TRUST & WEALTH ADVISORY TEAM

(From left to right) **Al Bhatt** - Managing Director, Chief Investment Officer, **Linda M. Haskins** - Managing Director, Chief Operating Officer, **John W. Harris** - Managing Director, Chief Wealth Advisor, **Michael S. Carris** - Sr. VP, Relationship Manager & Client Advisor, **Richard B. Conger** - Managing Director, Sr. VP, Chief Trust Officer, and **Diana Batchelor** - VP, Relationship Manager & Client Advisor



## CORAL GABLES TRUST

**Coral Gables Trust is a leading provider of trust and wealth management services in South Florida.**

By retaining the services of Coral Gables Trust, clients receive the benefit of having access to trust and wealth management experts who deliver comprehensive, local, independent, flexible, and responsive service.

Coral Gables Trust was voted Best of Miami by Miami Today and recognized for two consecutive years as a "Top Florida Trust Firm" in 2012 and 2013 by Florida Trend, placing Coral Gables Trust among the sector's elite.

Contact us today for your trust and wealth management needs.  
Please contact **John W. Harris**, Chief Wealth Advisor and Managing Director  
at **(305) 443-2544** or email at **[jharris@cgtrust.com](mailto:jharris@cgtrust.com)**

CORAL GABLES OFFICE  
255 ALHAMBRA CIRCLE, SUITE 333  
CORAL GABLES, FL 33134  
TEL: 786.497.1212  
TOLL FREE: 1.855.768.7878

FORT LAUDERDALE  
401 E. LAS OLAS BLVD, SUITE 1400  
FT. LAUDERDALE, FL 33301  
TEL: 954.707.6899  
FAX: 954.400.5892

WEST PALM BEACH  
500 S. AUSTRALIAN AVE., SUITE 620  
WEST PALM BEACH, FL 33401  
TEL: 561.820.4844  
FAX: 561.300.8592

[WWW.CGTRUST.COM](http://WWW.CGTRUST.COM)



# Table of Contents

Leadership .....	1
Past Presidents .....	2
Program .....	3
Membership Directory.....	11
Roster of Attorneys .....	24
Roster of Honorary Members .....	25
Roster of Certified Public Accountants .....	25
Roster of Financial Service Professionals .....	25
Roster of Planned Giving Professionals.....	26
Roster of Trust Officers .....	26
Roster of Associate Members .....	26
Articles of Association .....	29
Sponsorship Program .....	32
Sponsorship Form .....	33
Designations and Degrees.....	34
Application for Membership .....	36

# Leadership



## President

Barry A. Givner  
First National Bank of South Miami  
(305) 662-5425  
bgivner@fnbsm.com



## Board of Directors

Susan Menendez Cahill, CPA  
GenSpring Family Offices  
(305) 728-3822  
susan.cahill@genspring.com



## President Elect

Charles Bennett Sachs, CFA, CFP®  
Private Wealth Counsel, Inc.  
(305) 444-1610 x314  
charles.sachs@pwcounsel.com



## Board of Directors

Sharon Quinn Dixon  
Stearns Weaver Miller Alhadeff &  
Sitterson, P.A.  
(305) 789-3503  
sdixon@stearnsweaver.com



## Vice President

Adam Schucher, Esq.  
Bloomgarden, Goudreau & Rosen, P.A.  
(954) 370-2222  
aschucher@lawbgr.com



## Board of Directors

Philip Herzberg, CFP®, CTFA, AEP®  
The Lubitz Financial Group  
(305) 670-4440  
philipherzberg@gmail.com



## Secretary

Donald A. Kress  
Kress Consulting, LLC  
(305) 443-9947  
donald.kress@att.net



## Board of Directors

Mitchell A. Hipsman  
Packman, Neuwahl & Rosenberg  
(305) 6653311  
mah@pnrlaw.com



## Treasurer

Howard B. Lucas, CPA  
Goldstein Schechter Koch  
(305) 442-2200  
howard.lucas@gskcpas.com



## Board of Directors

Elaine King, CDFA, CFP®  
WE Family Offices  
(305) 825-2225  
elaine.king@wefamilyoffices.com



## Immediate Past President

Patrick J. Lannon, Esq.  
Bilzin Sumberg  
(305) 350-7320  
plannon@bilzin.com



## Board of Directors

Leif G. Novie, CPA  
Morrison, Brown, Argiz & Farra, LLC  
(305) 373-5500  
lnovie@mbafcpa.com



## Board of Directors

Alex Bahamonde, CTFA  
(305) 372-1260  
alexbmiami@gmail.com



## Board of Directors

Chuck Runge, CFP®, CTFA  
SunTrust Private Wealth Management  
(305) 868-2642  
Chuck.Runge@suntrust.com



## Board of Directors

Cynthia Beamish, JD  
University of Miami  
(305) 284-4342  
cbeamish@miami.edu



## Administrator

Julie Bindbeutel  
The Miami Foundation  
(305) 357-2082  
admin@epcmiami.org

# Past Presidents

\*R. B. WALKER, Life Underwriter 1949-1950  
 \*ALBERT BERNSTEIN, Attorney 1950-1951  
 \*LEE C.ROBINSON, Trust Officer 1951-1952  
 \*ALLEN TOMLINSON, C.P.A. 1952-1953  
 \*CHARLES MOREHEAD, Attorney 1954-1955  
 RICHARD C. BOGGS, Trust Officer 1955-1956  
 JOHN RIFE, C.P.A. 1956-1957  
 \*RICHARD S. POMEROY III, C.L.U. 1957-1958  
 \*CHARLES KNISKERN JR., Attorney 1958-1959  
 \*WILLARD BROWN, Attorney 1959-1960  
 \*BETH M. THOMPSON, C.P.A. 1960-1961  
 \*THOMAS B. McGLINN, C.L.U. 1961-1962  
 \*H. P. FORREST, Attorney 1962-1963  
 \*DENNIS P. CLUM, Trust Officer 1963-1964  
 \*E. NOLAN JOHNSON, C.P.A. 1964-1965  
 \*J. CLEVE ALLEN, C.L.U. 1965-1966  
 \*JOHN G. McKAY JR., Attorney 1966-1967  
 \*DONALD R. THOMPSON, Attorney 1967-1968  
 DAVID L. KLINE, C.P.A. 1968-1969  
 \*MARSHALL I. WOLPER, C.L.U. 1969-1970  
 \*JOHN D. ARMSTRONG, Attorney 1970-1971  
 \*WILLIAM BARAKET, Trust Officer 1971-1972  
 \*EARL L. HENRICHS, C.P.A. 1972-1973  
 WILLIAM E. CARPENTER, C.L.U. 1973-1974  
 DEXTER S. FRENCH, Attorney 1974-1975  
 \*ROBERT D. YOUNG, Trust Officer 1975-1976  
 RALPH E. McGINNIS, C.P.A. 1976-1977  
 \*WALTER J. STOKES, C.L.U. 1977-1978  
 PRESTON L. PREVATT, Attorney 1978-1979  
 NORTON B. NICHOLS, Trust Officer 1979-1980  
 \*JOHN D. McNAMARA, C.P.A. 1980-1981  
 STUART K. JACOBS, C.L.U. 1981-1982

\*JOSEPH F. JENNINGS, Attorney 1982-1983  
 HERBERT L. KURRAS, Trust Officer 1983-1984  
 \*HELEN W. ADELMAN, C.P.A. 1984-1985  
 JOEL J.G. LEHMAN, C.L.U. 1985-1986  
 GLEN E. SMITH, Attorney 1986-1987  
 PETER A. ISAIA, Trust Officer 1987-1988  
 ELWOOD JOHNSON, C.P.A. 1988-1989  
 ROBERT L. WRIGHT, C.L.U. 1989-1990  
 ROBERT D.W. LANDON II, Attorney 1990-1991  
 \*RICHARD H. CHAPMAN, Trust Officer 1991-1992  
 JERRY R. KAUFMAN, C.P.A. 1992-1993  
 ROBERT M. OLIVER III, C.L.U. 1993-1994  
 STUART H. ALTMAN, Attorney 1994-1995  
 CHARLES D. LONG, Trust Officer 1995-1996  
 LESLIE AVENER, C.P.A. 1996-1997  
 LAWRENCE P. WIENER, C.L.U. 1997-1998  
 BRUCE M. STONE, Attorney 1998-1999  
 JEFFRY GILLMAN, C.P.A. 1999-2000  
 \*LYNN M. FELDMAN, C.L.U. 2000-2001  
 MICHAEL A. DRIBIN, Attorney 2001-2002  
 TAMARA CHASKES, Trust Officer 2002-2003  
 MIRTHA GUERRA AGUIRRE, C.P.A. 2003-2004  
 HELEN SALAZAR-REALINI, C.L.U. 2004-2005  
 BRIAN FELCOSKI, Attorney 2005-2006  
 ARNE R. THEMME, TO 2006-2007  
 STEPHEN B. COHEN, C.P.A. 2007-2008  
 IRIS J. ROTH, CFP®, 2008-2009  
 LEONARD E. MONDSCHIEIN, Attorney, 2009-2010  
 DEBRA GAUTHIER, Trust Officer, 2010-2011  
 DANIEL TASCIOTTI, CFP®, ChFC, CLU, 2011-2012  
 DAVID S. BEREZIN, CPA, AEP®, 2012-2013  
 PATRICK LANNON, ESQ., 2013-2014

\*Deceased

# October 2014

## *Complex Assets as Charitable Gifts: An Overlooked Tax Strategy for U/HNW Clients*



**Josh Daly** is a charitable planning specialist for Fidelity Charitable®, an independent public charity with a national donor-advised fund program, which has been helping advisors and their clients achieve their philanthropic goals for the past 20 years. The mission of Fidelity Charitable®, one of the nation's largest public charities is to further the American tradition of philanthropy by providing programs that make charitable giving simple and effective. As a premier resource for charitable planning in the Southeast region, Josh educates advisors about donor-advised funds at Fidelity Charitable, and ways to incorporate charitable giving in clients' overall financial and wealth management plans. Josh joined Fidelity Charitable in 2010. He has been in the financial services industry for 15 years. His prior experiences include wholesaling for Fidelity Investments, Fifth Third Bank, and The Hartford. Currently, Josh's philanthropic activities include supporting numerous charities throughout New England. Josh received his Bachelor of Arts degree in History from Hampden-Sydney College 1995.

## *It's Not Just a Form! – Important Details in IRA/Plan Beneficiary Designations (Workshop)*



**Sharon Quinn Dixon** is a shareholder in both the Tax and Labor & Employment departments of Stearns Weaver Miller. Her practice focuses on employee benefits and estate planning. Sharon is Board Certified by The Florida Bar in tax law and is also a Fellow of the American College of Employee Benefits Counsel. She counsels business clients on their employee benefit plans and executive compensation, including 401(k) plans, medical and other welfare benefit plans, Affordable Care Act questions, COBRA issues, Section 125-Cafeteria Plans, Code Section 409A issues and tax and ERISA compliance and litigation matters. Additionally, Sharon is experienced with merger and acquisition due diligence reviews, planning for employee benefits in implementing Family Leave Act policies and incentive and nonqualified stock option plans. Sharon counsels individual clients in the development and implementation of their estate plans, including federal estate and gift tax issues. She also represents corporate and individual fiduciaries in connection with the administration of estates and personal trusts. Sharon has particular expertise in estate planning for retirement benefits. Sharon has been recognized

frequently by publications including Chambers USA, Florida Super Lawyers, The Best Lawyers in America and the South Florida Legal Guide. She earned her LL.M. in Taxation from the University of Miami, her J.D., cum laude, from the University of Miami and her B.S., summa cum laude, from Bradley University. Sharon is a frequent contributor to Stearns Weaver Miller's Labor & Employment Law blog, BeLabor The Point.

# November 2014

## *Insurance Planning Techniques*



**Ben London** has 21 years of experience in the life insurance industry. In his current position with Smith Companies – a partner of Capitas Financial – Ben is a Managing Sales Vice President focused on working with financial advisors as their expert insurance planning resource. Ben enjoys finding solutions for complex business and estate planning needs. Ben graduated from Florida Atlantic University with a Bachelor's degree in business administration. He also completed his Masters of Business Administration and holds the following designations: Certified Financial Planner (CFP®), Chartered Financial Consultant (ChFC) and Chartered Life Underwriter (CLU). In addition to his business commitments and endeavors, Ben is an estate and insurance planning instructor for Florida Atlantic University's Certified Financial Planning.

## *Homestead Headaches (Workshop)*



**Jeremy P. Leathe** is an attorney in the Coral Gables, Florida, office of Dunwoody White & Landon, P.A. Mr. Leathe specializes exclusively in the areas of Wills, Trusts, Estates, and Guardianships. His practice is divided equally among estate planning, probate and trust administration, and probate and trust litigation matters. Mr. Leathe was born and raised in Miami. He graduated from Dartmouth College with an A.B. in History (cum laude), and received his J.D. (magna cum laude) and LL.M. in Estate Planning from the University of Miami School of Law. While in law school, Mr. Leathe served as Articles and Comments Editor for the University of Miami Law Review, received the American Jurisprudence Book Award (highest grade in the class) in Property I, was elected to the Order of the Coif (top 10% of the graduating class), and was inducted into the Phi Delta Phi legal honor society. Upon graduation, Mr. Leathe served for two years as Judicial Clerk to

the Honorable Lenore C. Nesbitt, U.S. District Court Judge for the Southern District of Florida. Mr. Leathe has significant experience in drafting wills and trusts, including revocable, irrevocable, and charitable trusts. He also appears regularly in probate court with regard to probate administration, trust administration, and guardianship proceedings. In addition to his experience as an estate planning lawyer, Mr. Leathe has extensive litigation experience. After his federal clerkship, he was an associate in the litigation department at Greenberg Traurig PA, and a shareholder in the litigation department at Akerman Senterfitt, P.A. Mr. Leathe also spent six years litigating complex civil matters in state and federal courts as an Assistant County Attorney for Miami-Dade County. He has tried numerous jury and non-jury cases in both the state and federal courts, and has argued appellate cases before the Third District Court of Appeals (state) and the Eleventh Circuit Court of Appeals (federal). As a trusts and estates lawyer, he has had considerable experience with will contests, trusts contests, and breach of fiduciary duty cases. Mr. Leathe is a member of the Estate Planning Council of Greater Miami, the Real Property, Probate and Trust Law Section of the Florida Bar, and the Probate and Guardianship Committee of the Dade County Bar Association. He speaks frequently on topics related to Wills, Trusts, and Estates, such as homestead law, will and trust contests, and estate and trust administration. Mr. Leathe is also active in his community, serving on the Board of Directors for Temple Beth Am, one of the largest Reform congregations in the southeast United States. In addition, he serves as a member of the Professional Advisors Council of the Foundation of the Greater Miami Jewish Federation. A continued supporter of his alma mater, Mr. Leathe works as an interviewer for candidates applying to Dartmouth College. Mr. Leathe lives in Pinecrest with his wife and three children.

# January 2015

*Sponsored by:*



## *Planning for Assisted Reproductive Technology*



**Richard E. Warner** is the sole shareholder of Richard E. Warner PA in Marathon. He graduated magna cum laude from the University of Miami Law School in 1979 where he served on its law review editorial board, after earning undergraduate degrees at University of South Florida and Northwestern College respectively. He practiced and became a partner with the Cunningham, Albritton, Lenzi & Warner PA Law Firm in Marathon until 1992, when he opened his solo practice there. Since 1983, he has served on the Executive Council and as Circuit Representative of the Real Property, Probate and Trust Law Section. He has been a member of the Probate Law Committee of that section since 1984, and served as its chair from 2000-2002. He was active as Vice-Chair of the PLC during the Florida Probate Code revision project 1997-2000. In 1992

he co-founded the Monroe County Estate Planning Council, for which he has served as president and journal editor of its "WONK" periodical and has been a frequent guest on WAVK-FM's "Good Morning Marathon" and other radio shows in the Keys concerning probate and trust law issues. Warner has contributed many articles to legal journals, CLE publications and law reviews, is a fellow of the American College of Trust and Estate Counsel, and is a frequent speaker on legal matters in the Keys, around the state and country. Warner has been and is currently designated in Superlawyers and rated AV by Martindale-Hubbell. He has served as dean of the Monroe County People's Law School, a pro bono public education program he established and was awarded the Florida Supreme Court's Pro Bono award for Monroe County in 2001. Since 2008 he has served on the CCH Tax Advisory Committee for Commerce Clearing House Publications and in 2010 was appointed as Court Magistrate for the 16th Judicial Circuit in and for Monroe County. He has also served as lay pastor and officer at three Lutheran churches in South Florida and the Keys. Warner also has produced/directed many movie documentaries for non-profit entities in the Florida Keys and elsewhere raising funds for those charities including his nationally distributed disaster documentary Wilma the Witch concerning Monroe County's calamity in that 2005 hurricane. Warner assisted in the founding of the world famous Turtle Hospital in Marathon and is a long standing member of its board of directors. In 2010 on D-Day his World War II documentary entitled Howard the Hero concerning the 82nd Airborne Division at D-Day in its French version premiered in Ste Mere Eglise, Normandy, and continues to be shown in its English version at film festivals in the US and France. In 2011 Warner produced, directed and performed in the first annual "Lawyerpalooza," a successful fund raising rock concert performed completely by the attorneys of the Florida Keys to assist in the charitable activities of the Salvation Army in Monroe County.

## *Collaborative Divorce and Estate Planning (Workshop)*



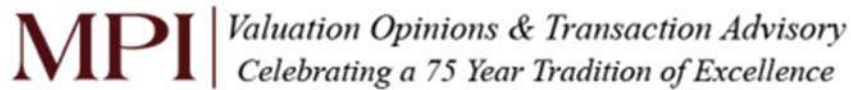
**Elaine King** works with clients to establish channels of communication, identify the specific needs of each client family and create custom solutions that will support and strengthen their wealth enterprises. Author of the two award-winning books "Family and Money Matters Next Generation" and "La Familia y El Dinero Hecho Facil", Elaine has traveled the world through her work with clients to provide them with information needed to successfully navigate the myriad of challenges associated with a life with wealth. Before joining WE Family Offices, Elaine served as vice president of Bessemer Trust's \$75 billion family office group. Prior to that, she served as managing director of LFG, director of Gibraltar Private Bank & Trust's Wealth and Well-Being Planning Institute, investment manager of the Royal Bank of Scotland's Coutts Latin America Division, and investment manager of Citigroup's \$13 billion advisory service group. Elaine currently resides in Miami, FL, and is a successful Certified Financial Planner™, Florida Supreme Court family mediator, and Certified Divorce Financial Analyst who provides families

with planning strategies by helping them understand, organize and manage their wealth around an actionable strategy. Her unique vision allows her to provide clients with multi-faceted advice about succession planning, next generation education, family governance structures and decision-making, intergenerational communication, and financial competency programs family members. She is a public speaker, a public educator, and serves as Ambassador for the CFP Board, the Financial Planning Association Board, Estate Planning Council and has served on the Collaborative Family Law Institute Board. She mentors children and supports CIMA, a shelter for homeless children, in her native Peru. Elaine is frequently invited to comment on international television and radio shows and is frequently quoted by international news organizations for her work in the field of finance and family. Elaine has an International Business Degree from St. Mary's University, an International MBA from Thunderbird, and has participated in graduate studies in Family Therapy from Georgetown University.



# February 2015

*Sponsored by:*



## *U.S. Tax Considerations for Multi-Jurisdictional Family Trust Planning*



**Todd N. Rosenberg** is a shareholder at Packman, Neuwahl & Rosenberg, P.A. and has been a member of the firm since 2001. Todd is a proud graduate of the Pennsylvania State University (B.A., Political Science, 1998) and went on to receive his Juris Doctor degree from Nova Southeastern University's Shepard Board Law Center (J.D., Cum Laude, 2001). Additionally, Todd has obtained a Masters of Laws in Taxation from the University of Miami (L.L.M., 2006). Todd focuses his practice in the areas of inbound tax planning (for non-U.S. persons), outbound tax planning (for U.S. persons), domestic and foreign trust and estate planning, pre-immigration tax planning and general U.S. tax compliance. He is a member of the Florida Bar and a former president of the Greater Miami Tax Institute. In the past, Todd has had the privilege of presenting to various tax, trust and estate planning groups such as the Greater Miami Tax Institute, Alpha Kappa Psi, STEP Grand Cayman, the

Transnational Taxation Network and the annual International Tax Conference presented by the Tax Section of the Florida Bar and the Florida Institute of Certified Public Accountants.

## *Estate and Income Tax Update (Workshop)*



**Jack Rosenberg** is a Tax Partner with over 30 years of experience. He specializes in tax and estate planning for high net worth individuals. He also provides consulting and tax services to closely held businesses. He is an active member of the American and Florida Institutes of Certified Public Accountants (AICPA and FICPA). He has served appointed terms on tax committees for both organizations and is the former chair of the FICPA Federal Tax Committee. Jack is a graduate of the University of Florida, where he obtained his Bachelor's degree in accounting. Following this, he obtained a Master's in Taxation degree from Florida International University. He is actively involved in community activities and currently serves on the board of directors of the Hollywood Chamber of Commerce. He is also a long-time member of the Aventura Marketing Council. Mr. Rosenberg serves various charitable organizations, presently as chair of the Broward Jewish Foundation's Professional Advisory Committee. Additionally, he is a member of the United Way of Broward Planned Giving Committee, previously

serving as chair. A member of the North Dade-South Broward Estate Planning Council, Jack has served as president. He is also a member of the Fort Lauderdale Tax Council. In addition, he has authored articles for the tax magazines of the AICPA and FICPA, and has been a featured speaker on new tax laws, both at seminars as well as on the radio.

# March 2015

*Sponsored by:*



## *Comparative Analysis Florida vs. Delaware Directed Trusts*



**Gail E. Cohen**, Vice Chairman and General Trust Counsel, is responsible for overseeing Fiduciary Trust Company's trust and estate services and client relationships. She has over 30 years of experience in the area of trusts and estates. Ms. Cohen is a member of Fiduciary Trust's Board of Directors and a member of the Management and Operating Committees. She also serves as Chairman of Fiduciary Trust International of the South. Ms. Cohen is short-listed by Family Wealth Management Report as the 2015 Leading Woman in Wealth Management. In 2010 and 2011, she was named one of the "Top 50 Women in Wealth," selected by AdvisorOne. She holds the Distinguished Accredited and Estate Planner® designation, has been elected into the NAEPC Estate Planning Hall of Fame, and has been honored by the Trusts and Estates Lawyers Division of the UJA. Before joining Fiduciary Trust in 1994, Ms. Cohen was a trusts and estates associate at the law firm of Debevoise & Plimpton. Previously, she was an associate at the law offices of Edward S. Schlesinger, P.C. Ms. Cohen is Immediate Past Chair of the New York Bankers Association, and sits on its investment committee. She has previously served as that Association's first woman Chair, and as Vice Chair, and Treasurer. She currently sits on the Investment Committee of the

New York City Bar Association and is a former member of that Bar Association's Committee on Estate and Gift Tax, which she chaired from 1998-2001. Ms. Cohen is a member of the Board of Graham Windham, and serves on The Rockefeller University Committee on Trust and Estate Gift Plans, the Hospital for Special Surgery Advisory Council, the New York Historical Society Professional Advisory Committee, and the Professional Advisory Committee of the Jewish Federation of South Palm Beach County. She serves as an adjunct professor of law at Brooklyn Law School. Ms. Cohen received a B.A. from Mount Holyoke College and a J.D., summa cum laude, from Brooklyn Law School. She is admitted to the bar in New York and New Jersey.

## *Asset Protection for the Rest of Us (Workshop)*



**Patrick J. Lannon** is a Partner at Bilzin Sumberg and a board certified specialist in Wills, Trusts and Estates. Patrick represents individuals with their estate, asset protection, and charitable planning with a focus on integrating family wealth transfer goals with sophisticated tax planning strategies. He also assists personal representatives, trustees, and beneficiaries with estate and trust administration and advises fiduciaries and beneficiaries in contested or potentially contested trust and estate matters. Patrick lectures frequently and is the author of a number of articles on estate planning, estate litigation, probate, and trust topics including planning for out of state property, statutory tools for modification of irrevocable trusts, planning with irrevocable life insurance trusts, challenging transfers procured by undue influence, and domicile planning. Patrick is an adjunct professor of law for the graduate program in estate planning at the University of Miami School of Law and has guest lectured for the University of Miami School of Law on the topic of will drafting. Patrick is involved

in a number of professional organizations dedicated to close coordination with a client's professional advisors to offer team-based solutions, including the Estate Planning Council of Greater Miami.

# April 2015

*Sponsored by:*



## *Digital Assets*



**Eric Virgil** is a member of The Florida Bar and the North Carolina State Bar. He chairs both the Probate and Guardianship Committee of the Dade County Bar Association and the Digital Assets and Information Committee of the Real Property, Probate, and Trust Law Section of the Florida Bar. Eric is an active member of the Probate and Trust Litigation Committee, Probate Law and Procedure Committee, and Guardianship Law and Advance Directives Committee of the Real Property, Probate, and Trust Law Section of The Florida Bar. He is a member of the Probate Rules Committee of The Florida Bar. Eric is AV rated by Martindale-Hubbell, the highest rating a lawyer can attain from that nationally-known directory. He graduated with honors from both the University of Miami and from the University of North Carolina-Chapel Hill School of Law. He has lectured before many professional groups on trust, estate, and guardianship administration, trust, estate and guardianship

litigation, and related topics. Eric's firm is located in Coral Gables, Florida.

## *Case Law Update (Workshop)*



**Tom Karr** practices in the area of probate and trust litigation. He has experience with complex probate and fiduciary litigation as well as commercial litigation, class actions, securities fraud, product liability, complex insurance matters and lender liability litigation. Mr. Karr is a fellow of the American College of Trust and Estate Counsel and a member of both the Fiduciary Litigation and Asset Protection Committees. He is the chair of the Probate and Trust Litigation Committee of the Real Property Probate and Trust Law Section of the Florida Bar, is a member of the Executive Council of the Real Property Probate and Trust Law Section and is a circuit representative to the Executive Council from the Eleventh Judicial Circuit. He speaks frequently on topics related to probate, trust, and fiduciary litigation. Mr. Karr is a 1982 cum laude graduate of the University of Miami School of Law and a cum laude graduate of the University of Miami.

# May 2015

*Sponsored by:*

**CORAL GABLES**  
**TRUST**

## ***Judges' Night***

Our Guest Speakers: *The Judges for the Probate and Guardianship Division of the Eleventh Judicial Circuit of Florida, serving Miami-Dade County.*



**Judge Maria  
Korvick**



**Judge Celeste  
Muir**



**Judge Michael A.  
Genden**



**Judge Bernard S.  
Shapiro**

## ***Case Law Update (Workshop)***



**Hung Nguyen** focuses his practice on probate, trust and guardianship law, and commercial litigation. He has lectured in the area of probate litigation and has been recognized in various publications for his legal work. Mr. Nguyen was the recipient of the Florida Bar RPPTL Fellowship for 2008-2010. He is actively involved in the RPPTL Section and currently serves as the chair of its Guardianship, Power of Attorney, and Advance Directive Committee. Prior to joining Welbaum Guernsey, Mr. Nguyen was a staff attorney for the Eleventh Judicial Circuit of Florida where he served as a legal advisor to judges in the probate and civil divisions.



# Thank You to Our 2014-2015 Dinner Meeting Sponsors

## **Platinum Sponsors**

### **Coral Gables Trust**

John Harris  
(305) 443-2544  
jlharris@cgtrust.com  
www.cgtrust.com

### **Leslie Hindman Auctioneers**

Kristin Vaughn  
(239) 643-4448  
kristinvaughn@lesliehindman.com  
www.lesliehindman.com

## **Silver Sponsors**

### **Best Care**

Peter Leighton  
(954) 290-3488  
petercleighton@yahoo.com  
www.bestcare.net

### **Bilzin Sumberg Baena Price & Axelrod LLP**

Patrick J. Lannon  
(305) 350-7320  
plannon@bilzin.com  
www.bilzin.com

### **MPI | Valuation Opinions & Transaction Advisory**

Joseph A. Gitto, Jr.  
(407) 599-0060  
jgitto@mpival.com  
www.mpival.com

# Membership Directory

**Aballi, Arturo J.** ..... T: (305) 373-6600  
 Aballi, Milne, Kalil & Escagedo P.A. .... F: (305) 373-7929  
 1 SE 3rd Avenue, Suite 2250, Miami, FL 33131

**Adams, Susan Strickroot** ..... T: (305) 448-9022  
 Adams & Adams, PA ..... F: (305) 448-8712  
 540 Biltmore Way, Coral Gables, FL 33134

**Aguirre, Mirtha Guerra, CPA** ..... T: (305) 860-8340  
 MGA Accountants & Consultants, Inc ..... F: (305) 860-6411  
 999 Ponce de Leon Blvd. Suite 1030, Coral Gables, FL 33134  
<http://www.mga-consultants.com:80>

**Altman, Stuart H.** ..... T: (305) 789-9255  
 Fowler White Burnett, P.A. .... F: (305) 728-7555  
 1395 Brickell Avenue, 14th Floor, Miami, FL 33131

**Anzivino, John R., CPA** ..... T: (305) 857-6706  
 Kaufman Rossin & Co ..... F: (305) 857-6857  
 2699 South Bayshore Drive, Miami, FL 33133

**Appel, David** ..... T: (305) 377-4228  
 Marcum Rachlin ..... F: (305) 377-8331  
 One Southeast Third Avenue, 10th Floor, Miami, FL 33131  
<http://www.marcumrachlin.com>

**Axman, Michael, JD, LLM, CPA** ..... T: (305) 448-2850  
 Law Office of Michael B. Axman, PLC ..... F: (305) 448-2851  
 3059 Grand Avenue, Suite 300, Miami, FL 33133

**Baerlin, Andreas, Esq.** ..... T: (786) 425-2284  
 Law Offices of William C. Lewis, Jr. P.A. .... F: (786) 425-1962  
 1428 Brickell Avenue, Suite 503, Miami, FL 33131

**Bahamonde, Alex, CTFA** ..... T: (305) 372-1260

**Barash, A. Jeffrey** ..... T: (305) 868-7800  
 A. Jeffrey Barash, PA ..... F: (305) 866-4276  
 1140 Kane Concourse, Floor 4, Bay Harbor Islands, FL 33154

**Beamish, Cynthia, JD** ..... T: (305) 284-4342  
 University of Miami  
 6200 San Amaro Drive, #300, Coral Gables, FL 33146

**Berezin, David S., CPA, AEP** ..... T: (305) 661-2877  
Berezin, CPA, P.A. .... F: (305) 661-4012  
7900 SW 57th Avenue, Suite 11, Miami, FL 33143

**Berman, David** ..... T: (305) 274-0829  
Law Offices of Berman & Berman  
9560 SW 107th Avenue, Suite 208, Miami, FL 33176  
<http://www.bermanandbermanlaw.com>

**Berusch, Jonathan** ..... T: (305) 530-6249  
Bernstein Global Wealth Management  
702 Brickell Avenue, Suite 2240, Miami, FL 33131

**Blaustein, Donna R.,** ..... T: (305) 937-7272  
Law Office of Donna R. Blaustein..... F: (305) 937-7242  
20900 NE 30th Avenue, Suite 403, Aventura, FL 33180  
<http://www.blausteinlegal.com/>

**Boyett, Christopher W.,** ..... T: (305) 789-7790  
Holland & Knight LLP ..... F: (305) 789-7799  
701 Brickell Avenue, Suite 2800, Miami, FL 33131

**Brady, Elisabeth V.,** ..... T: (305) 271-6797  
Elisabeth V. Brady CPA PA ..... F: (305) 271-4990  
9595 S.W. 88th Street, Suite 200, Miami, FL 33176

**Cahill, Susan M., CPA** ..... T: (305) 728-3822  
GenSpring Family Offices ..... F: (305) 728-3833  
777 Brickell Avenue, Suite 210, Miami, FL 33131  
<http://www.genspring.com>

**Carrillo, Angela M.** ..... T: (305) 789-1392  
The Northern Trust Company  
600 Brickell Avenue, Suite 2400, Miami, FL 33131

**Chrystal, Neil** ..... T: (305) 529-1500  
Dunwody White & Landon, P.A..... F: (305) 529-8855  
550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Cohen, Stephan L.** ..... T: (305) 673-3333  
Stephan L. Cohen..... F: (305) 673-3377  
801 Arthur Godfrey Road, Suite 200, Miami Beach, FL 33140

**Cohen, Stephen B, CPA** ..... T: (305) 931-3134  
Stephen B. Cohen, CPA ..... F: (786) 524-0564  
2450 NE Miami Gardens Drive, 2nd Floor, Aventura, FL 33180  
<http://www.stephenbcohencpa.com>

**Colbert, Carl** ..... T: (305) 448-8700  
Colbert, Boue, and Juncadella PA ..... F: (305) 448-8770  
3001 Ponce de Leon Blvd., Suite 211, Coral Gables, FL 33134

**Conger, Richard** ..... T: (786) 497-1216  
Coral Gables Trust  
255 Alhambra Circle, Suite 333, Coral Gables, FL 33134

**Cooper, Wayne, CLU** ..... T: (305) 670-3720  
AXA Advisors ..... F: (305) 670-3004  
9130 S. Dadeland Blvd., Suite 1400, Miami, FL 33156

**Daniels, Nicholas M.** ..... T: (305) 371-5758  
Therrel Baisden, PA ..... F: (305) 371-3178  
1 S.E. 3rd Avenue, Suite 2950, Miami, FL 33131

**De Los Santos, Lourdes, CPA** ..... T: (786) 693-6300  
Cherry Bekaert LLP ..... F: (786) 693-6399  
2525 Ponce de Leon Boulevard, Suite 1040, Coral Gables, FL 33134

**Deary, Joseph H.** ..... T: (786) 624-2870  
Miami Children's Hospital Foundation  
3100 SW 62nd Avenue, Miami, FL 33155

**Diamond, Barry B.** ..... T: (305) 667-7635  
The Harrison Group, Inc  
1172 S. Dixie Highway, Suite 503, Coral Gables, FL 33146  
<http://www.theharrisingroup.net>

**Dixon, Sharon Quinn, Esq.** ..... T: (305) 789-3503  
Stearns Weaver Miller Alhadeff & Sitterson, P.A. .... F: (305) 789-2636  
150 W. Flagler Street, Suite 2200, Miami, FL 33130  
<http://www.stearnsweaver.com>

**Dorot, Datan Z., Esq.** ..... T: (305) 921-9421  
Dorot Law, PA ..... F: (305) 395-3978  
2775 Sunny Isles Boulevard, Suite 118, North Miami Beach, FL 33160

**Downing, Glenn J., CFP** ..... T: (786) 378-5582  
Equity Service  
201 Alhambra Circle, Suite 602, Coral Gables, FL 33134  
<http://www.cameron-downing.com>



**Dribin, Michael A., Esq.** ..... T: (305) 577-5415  
Harper Meyer Perez Hagen O'Connor Albert & Dribin LLP ..... F: (305) 577-9921  
201 South Biscayne Boulevard, Suite 800, Miami, FL 33131

**Erwich, Willem H.** ..... T: (305) 789-1431  
The Northern Trust Company ..... F: (305) 789-1480  
700 Brickell Avenue, Suite 2400, Miami, FL 33131

**Falk, Jack, Esq.** ..... T: (305) 529-1500  
Dunwody White & Landon, P.A. .... F: (305) 529-8855  
550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Felcoski, Brian J., Esq.** ..... T: (305) 446-2800  
Goldman Felcoski & Stone, P.A. .... F: (305) 446-2819  
95 Merrick Way, Suite 440, Coral Gables, FL 33134  
<http://www.gfsestatelaw.com>

**Feldman, Steven S., CPA**..... T: (305) 503-1024  
Kane & Company, P.A. .... F: (305) 789-7901  
1221 Brickell Avenue, Suite 800, Miami, FL 33131  
<http://www.kanecpas.com>

**Feuerman, Jonathan** ..... T: (305) 371-5758  
Therrel Baisden, PA ..... F: (305) 371-3178  
1 S.E. 3rd Avenue, Suite 2950, Miami, FL 33131

**Fulton, Julian** ..... T: 305-347-2907  
U.S. Trust, Bank of America  
701 Brickell Avenue, 15th Floor, Miami, FL 33131

**Gauthier, Debra, CTFA, CFP®**..... T: (305) 789-4621  
Wells Fargo Bank, N.A. .... F: (305) 789-4630  
200 South Biscayne Boulevard, 15th Floor, Miami, FL 33131

**Genden, Judge Michael A.** ..... T: (305) 349-7135  
Overtown Transit Village North  
701 NW 1 Court, 8<sup>th</sup> Floor, Miami, FL 33136

**Givner, Barry A.** ..... T: (305) 662-5425  
First National Bank of South Miami..... F: (305) 662-5450  
3399 Ponce De Leon Boulevard, Coral Gables, FL 33134  
<http://www.fnbsm.com>

**Goerss, Alexander** ..... T: (305) 379-0400  
 Liebler, Gonzalez & Portuondo, PA.  
 44 W. Flagler Street, 25th FL, Miami, FL 33130

**Goldberg, David Howard** ..... T: (305) 760-8888  
 David Howard Goldberg, P.L. .... F: (305) 760-8889  
 One Southeast Third Avenue, Suite 1940, Miami, FL 33131  
<http://www.dhgpl-law.com>

**Golden, Edward I., Esq.** ..... T: (305) 856-5440  
 Golden & Cowan, PA ..... F: (305) 856-9388  
 17345 South Dixie Highway, Palmetto Bay, FL 33157

**Gotlieb, Ruben, Esq.** ..... T: (305) 428-4547  
 Arnstein and Lehr  
 200 South Biscayne Boulevard, Suite 3600, Miami, FL 33131

**Grundhauser, John, Esq.** ..... T: (305) 529-1500  
 Dunwody White & Landon, P.A. .... F: (305) 529-8855  
 550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Harris, John W.** ..... T: (305) 443-2544  
 Coral Gables Trust ..... F: (786) 497-1217  
 255 Alhambra Circle, Suite 333, Coral Gables, FL 33134  
<http://www.cgtrust.com>

**Hasty, Marian L.** ..... T: (305) 447-0766  
 Gautier & Hasty, PL ..... F: (305) 446-5295  
 370 Minorca Avenue, Suite 21, Coral Gables, FL 33134

**Hebble, Robert M.** ..... T: 305.476.5587  
 Gibraltar Private Bank and Trust  
 55 Alhambra Plaza, Coral Gables, FL 33134

**Herzberg, Philip, CFP, CTFA, AEP** ..... T: (305) 670-4440  
 The Lubitz Financial Group  
 9350 South Dixie Highway, Suite 1500, Miami, FL 33156

**Hipsman, Mitchell A., Esq.** ..... T: (305) 6653311  
 Packman, Neuwahl & Rosenberg  
 1500 San Remo Avenue, Coral Gables, FL 33146  
[www.pnrlaw.com](http://www.pnrlaw.com)

**Hoffman, Teresa Abood, Esq.** ..... T: (305) 372-2877  
Hoffman and Hoffman, P.A. .... F: (305) 372-2875  
848 Brickell Avenue, Suite 501, Miami, FL 33131  
<http://www.hoffmanpa.com>

**Jones, Jennifer, Esq.** ..... T: (786) 220-8586  
Nostro Jones, PA ..... F: (305) 692-1661  
1442 Brickell Avenue, Suite 1230, Miami, FL 33131  
[www.nostrojones.com](http://www.nostrojones.com)

**Kane, Eric S.** ..... T: (305) 937-7280  
Eric S. Kane, P.L. .... F: (305) 937-7242  
20900 NE 30th Avenue, Suite 403, Aventura, FL 33180

**Karr, Thomas M., Esq.** ..... T: (305) 376-6014  
Gunster, Yoakley, & Stewart P.A.  
2 Biscayne Blvd., Suite 3400, Miami, FL 33131  
<http://www.gunster.com>

**King, Lawrence J.** ..... T: (305) 539-0452  
Lawrence J. King, PA ..... F: (866) 823-6470  
1717 N. Bayshore Dr., #1931, Miami, FL 33132

**King, Elaine, CDFA, CFP** ..... T: (305) 825-2225  
WE Family Offices  
701 Brickell Avenue, Suite 2100, Miami, FL 33131  
[WWW.WEFAMILYOFFICES.COM](http://WWW.WEFAMILYOFFICES.COM)

**Korvick, Judge Maria M.,** ..... T: (305) 349-7086  
Overtown Transit Village North  
701 NW 1 Court, 8<sup>th</sup> Floor, Miami, FL 33136

**Kraus, Christopher** ..... T: (786) 596-6776  
Baptist Health South Florida ..... F: (786) 596-5993  
8900 North Kendall Drive, Miami, FL 33176  
<http://baptisthealth.net>

**Kress, Donald A.** ..... T: (305) 443-9947  
Kress Consulting, LLC  
100 Andalusia Avenue, #608, Coral Gables, FL 33134

**Landon, II, Robert D. W., Esq.** ..... T: (305) 529-1500  
Dunwody White & Landon, P.A. .... F: (305) 529-8855  
550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Landrum, Paul D.** ..... T: (305) 348-2676  
Florida International University  
11200 SW 8th Street, ECS 457, Miami, FL 33199

**Lannon, Patrick J., Esq.** ..... T: (305) 350-7320  
Bilzin Sumberg ..... F: (305) 351-2179  
1450 Brickell Avenue, 23rd Floor, Miami, FL 33131  
<http://www.bilzin.com>

**Leathe, Jeremy P., Esq.** ..... T: (305) 529-1500  
Dunwody White & Landon, P.A. .... F: (305) 529-8855  
550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Lewis, William C., Esq.** ..... T: (786) 425-2284  
William C. Lewis, Jr., PA ..... F: (786) 425-1962  
1428 Brickell Avenue, Suite 503, Miami, FL 33131

**Lucas, Howard B., CPA** ..... T: (305) 442-2200  
Goldstein Schechter Koch ..... F: (305) 444-0880  
2121 Ponce de Leon Blvd., Suite 1100, Coral Gables, FL 33134  
<http://www.gskcpas.com>

**Madorsky, Marsha G., Esq.** ..... T: (305) 539-7436  
Carlton Fields ..... F: (305) 530-0055  
100 SE 2nd Street, Suite 4200, Miami, FL 33131  
<http://www.carltonfields.com>

**Mangiero, David** ..... T: (305) 378-0011  
Palmer Palmer & Mangiero, PA ..... F: (305) 378-5512  
12790 S Dixie Highway, Miami, FL 33156

**Manning, Sheryl, Esq.** ..... T: (786) 425-2284  
William C. Lewis, Jr. P.A. .... F: (786) 425-1962  
1428 Brickell Avenue, Suite 503, Miami, FL 33131  
<http://lawbrickell.com/>

**Messianu, Liz C., Esq.** ..... T: (305) 655-3425  
Lubell Rosen ..... F: (305) 442-9047  
1 Alhambra Plaza, Suite 1410, Coral Gables, FL 33134  
[www.lubellrosen.com](http://www.lubellrosen.com)

**Mondschein, Leonard E.** ..... T: (305) 274-0955  
Mondschein and Mondschein, PA ..... F: (305) 596-0832  
9000 S.W. 87th Court, Suite 218, Miami, FL 33176



**Mondschein, Philip** ..... T: (305) 274-0955  
Mondschein and Mondschein, PA ..... F: (305) 596-0832  
9000 S.W. 87th Court, Suite 218, Miami, FL 33176

**Moschell, Robert S.**,..... T: (305) 377-4531  
Moschell and Moschell ..... F: (305) 377-4533  
19 W. Flagler Street, Suite 1209, Miami, FL 33130

**Moscowicz, Benjamin J., CFP**..... T: (305) 530-6236  
Bernstein Global Wealth Management ..... F: (305) 530-6262  
701 Brickell Avenue, Suite 2240, Miami, FL 33131  
<http://www.alliancebernstein.com>

**Moskowitz Lazar, Beth, Esq.** ..... T: (305) 371-7800  
Weiner Cummings & Vittoria..... F: (305) 371-3226  
1429 Brickell Avenue, Suite 400, Miami, FL 33131

**Muir, William T., Esq.**..... T: (305) 529-1500  
Dunwody White & Landon, P.A..... F: (305) 529-8855  
550 Biltmore Way, Suite 810, Coral Gables, FL 33134  
<http://www.dwl-law.com>

**Muir, Judge Celeste H.** ..... T: (305) 349-7105  
Overtown Transit Village North  
701 NW 1 Court, 8<sup>th</sup> Floor, Miami, FL 33136

**Mullen, Thomas W., Esq.** ..... T: (305) 663-6660  
Mullen Howard Hammatt & Co., PA ..... F: (305) 663-8771  
7900 Red Road, Suite 26, Miami, FL 33143

**Muller, Charles E.** ..... T: (305) 670-6770  
Muller & Lebensburger..... F: (305) 670-6769  
7385 S.W. 87th Avenue, Suite 200, Miami, FL 33173

**Mutnik, Jeffrey M., CPA**..... T: (305) 379-7000  
Berkowitz Dick Pollack & Brant, LLP ..... F: (305) 960-9050  
200 South Biscayne Boulevard, 6th Floor, Miami, FL 33131  
<http://www.bdpb.com/directors/directors.asp?bios=9>

**Nardi, Ralph** ..... T: (305) 665-3311  
Packman Neuwahl & Rosenberg, P.A. .... F: (305) 665-1244  
1500 San Remo Ave., Suite 125, Coral Gables, FL 33146  
<http://www.pnrlaw.com>

**Nelson, Barry A., Esq.** ..... T: (305) 932-2000  
Nelson & Levine, PA..... F: (305) 932-6585  
2775 Sunny Isles Blvd., Suite 118, North Miami Beach, FL 33160

**Neuwahl, Malcolm H.** ..... T: (305) 665-3311  
Packman Neuwahl & Rosenberg, P.A. .... F: (305) 665-1244  
1500 San Remo Ave., Suite 125, , Coral Gables, FL 33146  
<http://www.pnrlaw.com>

**Nostro, Louis, Esq.**..... T: (786) 220-8585  
Nostro Jones, PA..... F: (305) 692-1661  
1441 Brickell Avenue, Suite 1230, Miami, FL 33131  
[www.nostrojones.com](http://www.nostrojones.com)

**Novie, Leif G.** ..... T: (305) 373-5500  
Morrison, Brown, Argiz & Farra, LLC..... F: (305) 373-0056  
1450 Brickell Avenue, 18th Floor, Miami, FL 33131  
<http://www.mbafeba.com>

**O'Connor, Michael** ..... T: (305) 810-2944  
BNY Mellon..... F: (305) 810-2930  
1450 Brickell Avenue, Suite 2700, Miami, FL 33131

**Otero, Maria E.** ..... T: (305) 443-2564  
Coral Gables Trust  
255 Alhambra Circle, Suite 333, Coral Gables, FL 33134  
[www.cgtrust.com](http://www.cgtrust.com)

**Owens, William P., CPA**..... T: (305) 895-8802  
William P. Owens, CPA, PA ..... F: (305) 895-8804  
888 NE 126 Street, Suite 202, North Miami, FL 33161

**Perez, Luis A.** ..... T: (305) 829-7419  
Perez Law Group ..... F: (305) 829-1889  
8511 NW 191 Street, Miami, FL 33015  
<http://www.attorney-cpa.com>

**Pezzatini, Ilaria, CFP®**..... T: (305) 349-5315  
The Northern Trust Company ..... F: (305) 789-1386  
700 Brickell Avenue, Suite 2400, Miami, FL 33131  
<http://www.northerntrust.com>

**Pierre, Gerald W., Esq.**..... T: (305) 233-9066  
Vasallo Sloane, P.L..... F: (866) 389-2760  
12394 SW 82 Avenue, Pinecrest, FL 33156  
[www.vasallosloane.com](http://www.vasallosloane.com)

**Polo, Elgin F., CPA** ..... T: (305) 670-3370  
Kabat Schertzer De La Torre Taraboulos  
9300 South Dadeland Boulevard, Suite 600, Miami, FL 33156

**Poulin, Scott** ..... T: (305) 960-2357  
Wescott Financial Advisory Group, LLC ..... F: (305) 397-2362  
400 University Drive, Suite 500, Coral Gables, FL 33134  
<http://www.wescott.com>

**Prichard, Cynthia L.** ..... T: (305) 476-5622  
Gibraltar Private Bank & Trust ..... F: (305) 476-0684  
55 Alhambra Plaza, Coral Gables, FL 33134

**Rapport, Kerry** ..... T: (305) 372-5005  
Bessemer Trust ..... F: (305) 375-0694  
801 Brickell Avenue, Suite 2250, Miami, FL 33131

**Reithauser, Claudia G.** ..... T: (305) 349-2368  
Fiduciary Trust International of the South ..... F: (305) 349-2350  
200 South Biscayne Boulevard, Suite 3050, Miami, FL 33131

**Rosenblum, Michael** ..... T: (917) 291-0264  
475 Brickell Avenue, Unit 1-4811  
Miami, FL 33131

**Roskin, Howard E.** ..... T: (305) 931-4030  
Howard E. Roskin, PA ..... F: (305) 937-2135  
20801 Biscayne Blvd Suite 506, Aventura, FL 33180

**Roth, Iris J., CFP®** ..... T: (305) 539-0452  
Gold Coast Benefit Group, Inc ..... F: (866) 823-6470  
1717 N. Bayshore Dr., #1931, Miami, FL 33132

**Runge, Chuck, CFP, CTFA** ..... T: (305) 868-2642  
SunTrust Private Wealth Management  
PO Box 399121, Miami Beach, FL 33239

**Sachs, Charles Bennett, CFA, CFP** ..... T: (305) 444-1610  
Private Wealth Counsel, Inc.  
3675 SW 24th Street, First Floor, Miami, FL 33145  
<http://www.pwcounsel.com>

**Salazar-Realini, Helen, CFP®** ..... T: (305) 663-5510  
Raymond James Financial Services ..... F: (305) 468-6490  
7701 SW 62 Avenue, Suite 201, South Miami, FL 33143

**Santa Maria, Eric E., CPA, ABV, CFF, CAA** ..... T: 305.448.0404  
Paul A. Garcia, PA  
135 San Lorenzo Avenue, Suite 660, Coral Gables, FL 33146  
www.paulgarciapa.com

**Schucher, Adam, Esq.**..... T: (954) 370-2222  
Bloomgarden, Goudreau & Rosen, P.A. .... F: (954) 370-2211  
17071 W. Dixie Highway, North Miami Beach, FL 33160

**Schwartz, Steven L.** ..... T: 305-348-2448  
Florida International University  
11200 SW 8th Street, MARC 540, Miami, FL 33139

**Scott, Mark, JD, LLM** ..... T: (305) 857-6768  
Kaufman Rossin & Co ..... F: (786) 470-2268  
2699 South Bayshore Drive, Miami, FL 33133  
http://www.kaufmanrossin.com

**Sendzischew, Adam** ..... T: (305) 608-5008  
Jones Lowry  
151 Michigan Avenue, #535, Miami Beach, FL 33139

**Shapiro, Judge Bernard S.** ..... T: (305) 349-7117  
Overtown Transit Village North  
701 NW 1 Court, 8<sup>th</sup> Floor, Miami, FL 33136

**Silverman, Steven, Esq.** ..... T: (305) 666-6111  
Steven Silverman, P.A. .... F: (305) 670-8114  
9500 South Dadeland Ave., Suite 550, Miami, FL 33156

**Simon, Gary P.** ..... T: (305) 670-6750  
Simon & Simon, PA ..... F: (305) 670-6776  
9500 S. Dadeland Blvd., Suite 708, Miami, FL 33156

**Singer, Robert J. JD**..... T: (786) 923-2603  
i Financial Partners ..... F: (954) 678-9191  
18305 Biscayne Blvd., Suite 302, Aventura, FL 33160

**Sneeringer, Michael A.** ..... T: (305) 932-2000  
Nelson & Nelson, PA  
2775 Sunny Isles Boulevard, Suite 118, North Miami Beach, FL 33160  
www.estatetaxlawyers.com

**Stone, Andrea, Esq.**..... T: (305) 349-2366  
Fiduciary Trust Internationl of the South..... F: (305) 349-2350  
200 South Biscayne Boulevard, Suite 3050, Miami, FL 33131

**Stone, Bruce, Esq.** ..... T: (305) 446-2800  
Goldman Felcoski & Stone, P.A. .... F: (305) 446-2819  
95 Merrick Way, Suite 440, Coral Gables, FL 33134  
<http://www.gfsstatelaw.com>

**Strickroot, John C.** ..... T: (305) 789-9224  
Fowler White Burnett, P.A. .... F: (305) 728-7524  
1395 Brickell Avenue, 14th Floor, Miami, FL 33131

**Sulzberger, Eric W.** ..... T: (305) 865-8631  
Sulzberger & Sulzberger ..... F: (305) 868-5308  
1090 Kane Concourse, Suite 201, Bay Harbor Islands, FL 33154

**Sulzberger, Gene C., JD, CFP, TEP, ADPA** ..... T: (305) 573-4900  
Sulzberger Capital ..... F: (305) 573-4990  
4500 Biscayne Boulevard, Suite 206, Miami, FL 33137  
[www.sulzbergercapital.com](http://www.sulzbergercapital.com)

**Tasciotti, Daniel, CFP, ChFC, CLU** ..... T: (305) 599-9937  
Tasciotti Financial ..... F: (305) 599-0848  
8240 NW 52nd Terrace, Suite 205, Miami, FL 33166  
<http://www.tasciottifinancial.com>

**Tescher, Donald R.** ..... T: (561) 997-7008  
Tescher & Spallina, P.A. .... F: (561) 997-7308  
925 S. Federal Highway, Suite 500, Boca Raton, FL 33432

**Thompson, Darla, CPA, CFP** ..... T: (786) 693-6423  
Cherry Bekaert LLP  
2525 Ponce de Leon Boulevard, Suite 1040, Coral Gables, FL 33134

**Traum, Sydney S., Esq.** ..... T: (305) 672-5007  
Sydney S. Traum, PA ..... F: (305) 672-0470  
c/o Levey, Filler, et al, 1688 Meridian Ave, Ste 900, Miami Beach, FL 33139

**Tyler, Maria Mejer** ..... T: (305) 372-5005  
Bessemer Trust ..... F: (305) 375-0694  
801 Brickell Avenue, Suite 2250, Miami, FL 33131  
<http://bessemer.com>

**Vainder, Eric,** ..... T: (305) 789-1182  
The Northern Trust Company ..... F: (305) 789-1386  
700 Brickell Avenue, Suite 2400, Miami, FL 33131  
<http://www.northerntrust.com>



**Vilar, Charles A.** ..... T: (305) 523-1615  
BB&T..... F: (305) 523-1682  
1200 Brickell Avenue, 10th Floor, Miami, FL 33131

**Von Metzger, Hanni K.** ..... T: (305) 774-5029  
Regions Private Wealth Management..... F: (305) 774-5077  
2800 Ponce de Leon Boulevard, 10th Floor, Coral Gables, FL 33134

**Weirich, Adam** ..... T: (305) 670-4664  
AXA Advisors  
9130 S. Dadeland Blvd., Suite 1400, Miami, FL 33156

**Weiss, Jeffrey L.**..... T: (305) 442-2200  
Goldstein Schechter Koch..... F: (305) 444-0880  
2121 Ponce de Leon Blvd., Suite 1100, Coral Gables, FL 33134  
<http://www.gskcpas.com>

**Weisson, H. Ruben, CFP** ..... T: (305) 397-7159  
Morgan Stanley Wealth Management..... F: (305) 937-7136  
20807 Biscayne Blvd, 6th Floor, Aventura, FL 33180  
<http://www.morganstanley.com/fa/ruben.weisson>

**Wiener, Lawrence, CLU, ChFC, AEP** ..... T: (954) 986-8688  
Pension Investors Corp ..... F: (954) 989-9686  
3939 Hollywood Blvd., Suite 1A, Hollywood, FL 33021  
<http://www.pensioninvestors.com>

**Wright, Stephen O., CFP**..... T: (305) 274-1600  
The Enrichment Group  
7355 SW 87 Avenue, Suite 300, Miami, FL 33173  
<http://www.theenrichmentgroup.com>

# Attorneys

Aballi, Arturo J.  
Altman, Stuart H.  
Augusto, Jacqueline  
Axman, Michael  
Baerlin, Andreas  
Barash, A. Jeffrey  
Berman, David  
Blaustein, Donna R.  
Boyett, Christopher W.  
Chrystal, Neil  
Cohen, Stephan L.  
Daniels, Nicholas M.  
Dixon, Sharon Quinn  
Dorot, Datan Z.  
Dribin, Michael  
Falk, Jack  
Felcoski, Brian J.  
Feuerman, Jonathan  
Goerrs, Alexander  
Goldberg, David Howard  
Golden, Edward I.  
Gotlieb, Ruben  
Grundhauser, John  
Hasty, Marian L.  
Hipsman, Mitchell A.  
Hoffman, Teresa Abood  
Jones, Jennifer  
Kane, Eric S.  
Karr, Thomas M.  
King, Lawrence J.  
Landon II, Robert D. W.  
Lannon, Patrick J.

Leathe, Jeremy P.  
Lewis, William C.  
Madorsky, Marsha G.  
Mangiero, David  
Manning, Sheryl  
Messianu, Liz C.  
Mondschein, Philip  
Mondschein, Leonard E.  
Moschell, Robert S.  
Moskowitz Lazar, Beth  
Muir, William T.  
Muller, Charles E.  
Nardi, Ralph  
Nelson, Barry A.  
Neuwahl, Malcolm H.  
Nostro, Louis  
Perez, Luis A.  
Pierre, Gerald  
Roskin, Howard E.  
Schucher, Adam  
Scott, Mark  
Silverman, Steven  
Simon, Gary P.  
Singer, Robert J.  
Sneeringer, Michael A.  
Stone, Andrea  
Stone, Bruce  
Strickroot, John C.  
Sulzberger, Eric W.  
Teschler, Donald R.  
Traum, Sydney S.

## Honorary Members

Genden, Michael A. – Judge

Korvick, Maria M. – Judge

Muir, Celeste H. – Judge

Shapiro, Bernard S. – Judge

## Certified Public Accountants

Aguirre, Mirtha Guerra

Anzivino, John R.

Appel, David

Berezin, David S.

Brady, Elisabeth

Cahill, Susan Menendez

Cohen, Stephen

Colbert, Carl

De Los Santos, Lourdes

Feldman, Steven S.

Berusch, Jon

Lucas, Howard B.

Mullen, Thomas W.

Mutnik, Jeffrey M.

Novie, Leif G.

Owens, William P.

Polo, Elgin F.

Santa Maria, Eric E.

Thompson, Darla

Weiss, Jeffrey L.

## Financial Service Professionals

Cooper, Wayne

Diamond, Barry B.

Downing, Glenn

Herzberg, Philip

King, Elaine

Moscowicz, Benjamin J.

Pezzatini, Ilaria

Roth, Iris J.

Sachs, Charles Bennett

Salazar-Realini, Helen

Tasciotti, Daniel

Tyler, Maria Mejer

Vainder, Eric

Weirich, Adam

Weisson, H. Ruben

Wiener, Lawrence

Wright, Stephen O.

# Planned Giving Professionals

Beamish, Cynthia  
Deary, Joseph H.  
Kraus, Christopher  
Landrum, Paul D.  
Schwartz, Steven L.

## Trust Officers

Bahamonde, Alex  
Carrillo, Angela M.  
Conger, Richard  
Erwich, Willem H.  
Fulton, Julian  
Gauthier, Debra  
Givner, Barry A.  
Harris, John W.  
Hebble, Robert M.  
Incera, Debra  
Kress, Donald A.  
Otero, Maria  
Poulin, Scott  
Prichard, Cynthia L.  
Rapport, Kerry  
Reithauser, Claudia  
Runge, Chuck  
Sulzberger, Gene  
Vilar, Charles A.  
Von Metzger, Hanni K.

## Associate Members

O'Connor, Michael  
Rosenblum, Michael  
Sendzischew, Adam



FAMILY OWNED AND OPERATED SINCE 1980



## **PRIVATE DUTY NURSING CARE AT HOME**

### **WHY TRUST YOUR LOVED ONES WITH ANYONE BUT THE BEST?**

- Certified Nursing Assistants
- Companions
- Registered Nurses
- Licensed Practical Nurses
- Live-In or Shift
- Open 7 Days a Week
- 24 Hours a Day

**All Caregivers Licensed • Screened • Insured**

We Accept Insurance Assignments on all Home Care Policies

**DADE: (305) 652-3311**  
**BROWARD: (954) 522-1112**  
**PALM BEACH (561) 245-2804**  
**[www.bestcare.net](http://www.bestcare.net)**

Lics# 30211187, 30211216 & 30211480



## INBOUND INVESTING

 **Bilzin Sumberg**

BE JUDGED BY  
THE COMPANY YOU KEEP.

At Bilzin Sumberg, we are proud to be judged by the company we keep. Richard Goldstein, Jeffrey Rubinger, Summer Ayers LePree and Patrick Lannon - like the other members of the Bilzin Sumberg team - help clients capitalize on the best investment opportunities in South Florida and beyond.

Bilzin Sumberg Baena Price & Axelrod LLP | 1450 Brickell Avenue, 23rd Floor, Miami, Florida 33131 - 3456 | 305 374 7580 | [bilzin.com](http://bilzin.com)

# ARTICLES OF ASSOCIATION OF THE ESTATE PLANNING COUNCIL OF GREATER MIAMI

## I. NAME

The name of this association shall be the "Estate Planning Council of Greater Miami."

## II. OBJECT

The objects of the Council shall be:

1. To provide a better understanding of the services which life underwriters, financial consultants, financial planners, trust officers, lawyers and accountants can render to life insurance policyholders corporate fiduciaries, clients and the general public.
2. To promote cooperation among all of the groups mentioned and to foster a better understanding of the proper relationship which each group bears to the other, to their clients and to the general public.

## III. MEMBERSHIP

### 1. Eligibility and Qualification.

- A. The membership of this Council shall be restricted to persons who occupy the following professional or vocational status:
  - i. Officers of trust companies and banks maintaining Trust Departments,
  - ii. Attorneys-at-law,
  - iii. Certified Public Accountants,
  - iv. Financial Services Professionals. The term "Financial Services Professional" shall include Life Underwriters who have received the Chartered Life Underwriter designation, Financial Consultants who have received the Chartered Financial Consultant designation and Financial Planners who have received the Certified Financial Planner designation.
  - v. Planned giving professionals of charitable organizations.
- B. An applicant, in order to be eligible for membership, must be (i) licensed to practice his or her profession or vocation in the State of Florida when required by law, (ii) actively engaged in the practice of such profession or vocation in the State of Florida for not less than one (1) full year, and (iii) actively engaged or participating in some facet of estate planning for not less than three (3) full years.
- C. A member who ceases to meet the eligibility requirements of paragraph 1 of this Article III shall cease to be a member of the Council unless he or she can qualify for Senior, Honorary or Associate membership. Notwithstanding the foregoing, however, nothing contained in sub-paragraph A and sub-paragraph B of Paragraph 1 of this Article III shall disqualify any member from membership who is a member as of March 18, 1976.
- D. A member who changes his or her profession or vocation must promptly request a change in the classification of the member's membership to that of the member's new profession or vocation and qualify therefore, or the member will automatically be dropped from the Council. The member may change his or her classification, however, only if the member then meets the membership requirements for new members of that particular profession or vocation unless for good cause shown, the Executive Committee waives such requirements in the member's case. A member who is no longer engaged in the active practice of his or her profession or vocation may, with the consent of the Executive Committee, continue his or her membership in the council.

### 2. Procedure

Each application for membership shall be filed with the Secretary of the Council, on such form as may be approved by the Executive Committee. The application shall be reviewed by the Executive Committee, which shall have the sole and exclusive authority to determine whether an applicant meets the requirements for membership set forth in this Article III and to approve or disapprove applications for membership by a majority vote at any meeting of the Executive Committee at which a quorum is present.

### 3. Senior Membership

Any member who has either (1) been a member of the Council for twenty-five (25) years or (2) been a member of the Council for ten (10) years and has retired from the active conduct of his or her profession or vocation, is entitled to senior membership in the Council upon written request therefore. Such written request will be referred to the Executive Committee which, upon verification of the applicant's qualification for senior membership will notify the member of the granting of senior membership status. Senior membership status of a retired member who has not attained the age of sixty-five (65) will cease if such member re-enters the active practice of any profession or vocation referred to in sub-paragraph A of paragraph 1 of this Article III. Senior members shall not have the right to vote, nor shall they have the requirement for attendance at meetings described in paragraph 6 of this Article III, below. Senior members shall pay annual minimum dues and the guest rate for attendance at any regular or annual meeting of the Council. Notwithstanding this provision, members who were granted senior or life membership status prior to May 1, 1991, as defined in earlier Articles of Association, shall be permitted to retain that status in the future.

### 4. Honorary Members

The Executive Committee may elect to honorary membership members of the judiciary, members of the teaching profession, and such other persons as they deem appropriate and in the best interest of this Council Honorary members who are members of the judiciary or members of the teaching profession shall continue to hold such membership so long as they hold the office or position to which they were elected to membership. Honorary members shall not be required to pay annual minimum dues but shall pay the guest rate for attendance at any regular or annual meeting of the Council unless waived by the Executive Committee.

### 5. Limitation on Membership

No profession or vocation shall have more than forty-nine percent (49%) of the total voting membership; all additional approved



applications shall be placed upon a waiting list and admitted to membership in the order in which their applications were approved.

#### **6. Attendance at Meetings - Requirements**

Any voting member of a profession or vocation having a waiting list, who shall fail to attend at least fifty percent (50%) of all technical meetings (meetings other than the annual general meeting) for any fiscal year of the Council, may be dropped from membership unless, upon good cause shown, the Executive Committee of the Council shall determine otherwise.

#### **7. Associate Membership**

Any CPA candidate, Attorney, Trust Officer, CLU matriculant, ChFC matriculant or CFP matriculant or planned giving professional of a charitable organization, not otherwise qualified for membership under this section, can qualify for Associate Membership. No such membership can exceed five years in duration. Associate Members can participate on council committees with all the rights of membership with the exception of the right to vote or hold elected office.

#### **8. Conduct Unbecoming a Member**

Any member charged with conduct unbecoming a member of the Council and against whom such charges are sustained, after due and proper hearing before the Executive Committee, may be expelled from membership by a two-thirds (2/3) vote of the entire Executive Committee. All complaints shall be referred to a special committee appointed for the purpose of making an investigation, report and recommendation before any action is taken on such charges by the Executive Committee.

### **IV. EXECUTIVE COMMITTEE**

All powers necessary for the governance of the Council shall be vested in an Executive Committee composed of the officers and immediate past President of the Council and no fewer than eight (8) other members (no more than three (3) of whom shall be elected from any one (1) of the five (5) groups identified in paragraph 1A of Article III above). All other past Presidents of the Council shall be ex officio members of the Executive Committee with the privilege of attending meetings and expressing opinions and guidance, but with no right to vote. At the each annual meeting and at all other meetings for the election of members of the Executive Committee, up to eight (8) members shall be elected for a term of two (2) years.

### **V. OFFICERS**

The Officers of the Council shall consist of a President, President Elect, Vice President, Secretary and Treasurer. The officers shall hold office for one (1) year or until their successors shall be elected.

### **VI. QUORUMS**

Fifty percent (50%) of the members of the Executive Committee shall constitute a quorum for the transaction of business. The Executive Committee shall have the power to fill, for the unexpired term, any vacancy which may occur either in their own body or in the Officers, by a concurrence of at least five (5) members. Twenty-five percent (25%) of the general membership of the Council present at any regular meeting of the Council shall constitute a quorum for the transaction of business.

### **VII. NOMINATIONS AND ELECTIONS**

The President shall, fifteen (15) days prior to the date of each annual meeting, appoint one (1) member from each of the groups that has representation by at least one (1) member in the Council as a Nominating Committee to submit a list of nominees for the officers of the Council, and for members of the Executive Committee, to be voted upon at the annual meeting. Such committee shall file the names of their nominees with the Secretary at least ten (10) days before the date of the meeting. In addition, any nine (9) members, by notice in writing filed with the Secretary at least five (5) days before the date of the meeting, may nominate candidates for officers of the Council and for members of the Executive Committee. In the event that any nominee for office or for membership on the Executive Committee shall decline or be unable to accept the nomination, nominations for such office or for such membership on the Executive Committee may be made from the floor by the Nominating Committee or by any individual member at the meeting. The members shall be entitled to vote for any candidate named by any one of the above methods at such meeting. The candidate receiving the majority of votes of the members present shall be declared elected.

At the meeting called for the organization of the Council and the adoption of these Articles, the Executive Committee and the officers shall be elected by a majority vote of the members then present, and shall hold office until their successors are elected and qualified as hereinbefore provided.

### **VIII. ANNUAL MEETING AND FISCAL YEAR**

The Annual meeting of the Council shall be held in May on such date and at such time and place as may be selected by the Executive Committee. The fiscal year of the Council shall commence on July 1st and end on June 30th of each year.

### **IX. COMMITTEES**

The President of the Council and in the President's absence, the President Elect and in the absence of both of them the Vice President shall, with the advice and consent of the Executive Committee, have the power to appoint committees on Programs, Membership, Ethics, Cooperation, Education, Legislation, and Publicity, and such other committees as the President shall deem advisable to further the interests of the Council and its members, and to delegate to such committees such power and authority as the Executive Committee shall deem advisable.

### **X. MEETINGS**

Meetings in the furtherance of the objectives of this association may be called by the Executive Committee at stated times, or from time to time in their discretion. The program of such meetings shall be arranged by the Executive Committee and the Program Committee. Any member may, in writing addressed to the Secretary, request the Executive Committee to bring up for discussion at

any meeting, except the annual meeting, any matter in which he may be interested.

#### **XI. DUTIES OF OFFICERS**

The President shall preside at all meetings of the Council and the Executive Committee and perform the duties herein set out. The President Elect shall perform the duties of the President in the absence of the President. The Vice President shall perform the duties of the President in the absence of the President and the President Elect. The Treasurer shall have custody of all funds and property of the Council. The Treasurer shall deposit of funds of the Council in the name of the Council in a bank or trust company located in Southeast Florida. All withdrawals of such funds shall be on checks or orders signed by the Treasurer or President. The Treasurer shall prepare and submit a statement of the financial condition of the Council at the annual meeting or at such time and in such manner as the Executive Committee may require. The Secretary shall keep a record of proceedings of all meetings of the Council and the Executive Committee, and shall be responsible for the mailing of notices of meetings and other communications to members.

#### **XII. DUES AND MEAL ASSESSMENTS**

The annual dues and meal assessments of the Council shall be set by the Executive Committee, payable in advance on or before August 15th of each year.

Notice of dues and meal assessments shall be mailed on or about July 1st (the beginning of the fiscal year), and a second notice shall be mailed on or about August 1<sup>st</sup>. Any member whose dues and meal assessments remain unpaid on August 15th shall be dropped from the rolls, and will not appear in the roster for the new year and reinstatement prior to December 31 will be made only after the approval of the Executive Committee and after payment of all delinquent dues. Thereafter, a new application for membership must be submitted.

#### **XIII. ADVERTISEMENT**

No member of this association shall use membership herein in any form of advertisement or solicitation of business.

#### **XIV. AMENDMENTS**

These Articles of Association may be amended at any annual or special meeting of the Council by a vote of two-thirds of the members present, provided that notice setting forth the proposed amendment shall have been mailed or otherwise transmitted to all members at least five (5) days prior to the date of such meeting, and provided further, that the Executive Committee shall have therefore approved such amendment in writing.

#### **XV. DISSOLUTION**

In the event of a dissolution of the council any remaining assets, after payment of all debts and obligations, will be assigned, transferred and set over to one or more local recognized exempt organizations exempt under Sec. 501 (c)(3) of the Internal Revenue Code, by the members of the Executive Committee then in office. If they are unable to meet or act, then, in that case, any officer with the power to sign checks shall make the transfer to the Dade Foundation, a community Foundation, if it qualifies otherwise to a similar organization to be selected by such person. In no event will any of the funds of the council be returnable to the membership.

## DINNER SPONSORSHIP PROGRAM

### **Platinum - \$3,000**

- Large web logo with link for one-year.
- Industry exclusivity as a dinner meeting sponsor.
- Full page color ad in annual digital membership book.
- Company name and logo to appear on monthly meeting notice.
- Official sponsor of last meeting of the year "Judges Night".
- Opportunity to provide materials to attendees at meeting.
- Monthly meeting materials to include sponsor's Platinum status.

### **Gold - \$2,000**

- Medium Web logo with link for one-year.
- Full page ad in annual digital membership book.
- Option to sponsor meeting of choice; excluding the last meeting of the year.
- Opportunity to provide materials to attendees at *sponsored* meeting.
- Company name and logo to appear on meeting notice for the month sponsored.
- Monthly meeting materials to include sponsor's Gold status.

### **Silver - \$1,500**

- Medium Web logo for month of sponsorship.
- ½ page ad in annual digital membership book
- Option to sponsor meeting of choice; excluding the last meeting of the year.
- Company name and logo to appear on meeting notice for the month sponsored.
- Opportunity to provide materials to attendees at *sponsored* meeting.
- Monthly meeting materials to include sponsor's Silver status.

A meeting sponsor is a special opportunity for friends and vendors. A meeting sponsor will have the opportunity to address the Council at the meeting they sponsor, for up to two minutes. Additionally, they will have a table set up at the registration area where they can meet with members of the Council, distribute literature, etc.

The meeting sponsor will be featured in all meeting notice information concerning the meeting they sponsor. They will appear on the Estate Planning Council's website, not only for the specific meeting they sponsor, but with special recognition as a "Meeting Sponsor." Additionally, they are entitled to an ad in the Estate Planning Council's directory plus recognition as a meeting sponsor in the directory.

# ESTATE PLANNING COUNCIL *of Greater Miami*

---

P.O. Box 450386 Miami, FL 33245

## SPONSORSHIP FORM

We appreciate your generous sponsorship and ask that you please complete the following form for our records. Please return with a check made payable to  
*The Estate Planning Council of Greater Miami.*

This will enable us to gratefully acknowledge your support:

NAME OF COMPANY: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

SPONSORSHIP AMOUNT: \$ \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

## **Estate Planning Glossary Designations And Degrees**

There are numerous titles, designations and degrees common to the estate planner. The list grows to the point of perceived insignificance. There are certificate courses, professional designation courses and designations, as well as educational courses leading towards knowledge needed to assist in the estate planning process. The holding of a degree no more guarantees excellence than the lack of designation guarantees incompetence. Certainly, the fact that an individual has pursued and received advanced education and designations evidence interest and dedication, and most are not awarded without some prerequisite experience and practical application. The state of Florida does certify attorney specialties. The Certified Public Accountant passes national standards, and the necessary education and exams, as well as experience requirements for the professional designations of CLU and ChFC, and the professional certification for the CFP indicate a commitment to the field, although none are specific to Estate Planning. Broad areas of knowledge are required for comprehensive Estate Planning – hence the process is frequently a team effort, combining expertise in Law, Tax, Accounting, business valuation, investments, trust and trust management, and insurance, as well as the coordination of government and social programs.

**AEP** - The AEP® designation is awarded by the National Association of Estate Planners & Councils to recognized estate planning professionals who meet special requirements of education, experience, knowledge, professional reputation, and character.

**EPLS** - Attorneys who become Board-certified under this program demonstrate a high level of professionalism and commitment to the concept of specialization. We believe that as attorney specialization increases, it will benefit not only lawyers but the public. This program is currently the only program, other than certain state bar association programs which are only for residents of their particular states, accredited by the American Bar Association to Board-certify attorneys as Estate Planning Law Specialists. It is administered by an attorney-run affiliate of the National Association of Estate Planners & Councils, the Estate Law Specialist Board, Inc. The program was accredited by the ABA in 1996.

**CFP** - The Certified Financial Planner (CFP) designation is a professional certification mark for financial planners conferred by the Certified Financial Planner Board of Standards in the United States, Financial Planners Standards Council in Canada and 18 other organizations affiliated with Financial Planning Standards Board (FPSB), the international owner of the CFP mark outside of the United States. To receive authorization to use the designation, the candidate must meet education, examination, experience and ethics requirements, and pay an ongoing certification fee.[1]. The information contained herein relates specifically to CFP certification in the United States.

**ChFC** - ChFC. A financial planning designation for the insurance industry awarded by the American College of Bryn Mawr. ChFCs must meet experience requirements and pass exams covering finance and investing. They must have at least three years of experience in the financial industry, and have studied and passed an examination on the fundamentals of financial planning, including income tax, insurance, investment and estate planning

**CLU** - Chartered Life Underwriter. A designation granted by the American College in Bryn Mawr, Pennsylvania to individuals who have completed training in life insurance and personal insurance planning. To obtain the designation, individuals have to complete advanced courses and exams in several topics including insurance, investments, taxation, employee benefits, estate planning, accounting, management and economics

**CFA** - Chartered Financial Analyst (CFA) is an international professional designation offered by CFA Institute (formerly known as AIMR) to financial analysts who complete a series of three examinations. To become a CFA Charterholder candidates must pass each of three six-hour exams, possess a bachelor's degree (or equivalent, as assessed by CFA institute) and [1] have 48 months of work experience in an investment decision-making position. CFA charterholders are also obligated to adhere to a strict Code of Ethics and Standards governing their professional conduct.[2]

**CAIA** - Chartered Alternative Investment Analyst (CAIA) is a professional designation offered by the CAIA Association to investment professionals who complete two examinations in succession. The “alternative investments” industry is characterized as dealing with asset classes and investments other than standard equity or fixed income products. Alternative investments can include hedge funds, venture capital, private equity, real estate, managed futures and other derivatives, and foreign exchange investments. The CAIA curriculum is designed to provide finance professionals with a broad base of knowledge in alternative investments with a focus on hedge funds, managed futures, and private equity.

The CAIA Association was founded by the Alternative Investment Management Association (AIMA) and the Center for International Securities and Derivatives Markets (CISDM).

The CAIA program is divided into two distinct levels. The Level I curriculum focuses on the fundamentals of alternative investment markets, while Level II concentrates on advanced topics in alternative investments. Both incorporate issues of ethics and professional conduct. The Chartered Alternative Investment Analyst Association is an independent, not-for-profit global organization committed to education and professionalism in the field of alternative investments. Founded in 2002, the Association is the sponsoring body for the CAIA designation. CAIA holders are required to maintain membership in the CAIA Association and adhere to professional and ethics standards. Currently, there are over 3,000 CAIA members.

**Certified Public Accountant (CPA)** is the statutory title of qualified accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional state education and experience requirements for certification as a CPA. Individuals who have passed the Exam but have not either accomplished the required on-the-job experience or have previously met it but in the meantime have lapsed their continuing professional education are, in many states, permitted the designation “CPA Inactive” or an equivalent phrase.[1] In most U.S. states, only CPAs who are licensed are able to provide to the public attestation (including auditing) opinions on financial statements. The exceptions to this rule are Arizona, Kansas, North Carolina and Ohio where, although the “CPA” designation is restricted, the practice of auditing is not.

Many states have a lower tier of accountant qualification (below that of CPA), usually entitled “Public Accountant” (with designatory letters “PA”). However the majority of states have closed the designation “Public Accountant” to new entrants, with only about 10 states continuing to offer the designation. Many PAs belong to the National Society of (Public) Accountants.

Many states prohibit the use of the designations “Certified Public Accountant” or “Public Accountant” (or the abbreviations “CPA” or “PA”) by a

person who is not certified as a CPA or PA in that state.[2] As a result, in many circumstances, an out-of-state CPA is restricted from using the CPA designation or designatory letters until a license or certificate from that state is obtained. Many other countries also use the title CPA to designate local public accountants. The equivalent in formerly British countries is the chartered accountant.

**Investment Advisor (IA)** is an informal designation describing a person or firm in the United States who has registered with the U.S. Securities and Exchange Commission or state regulatory agency (where the primary business is situated or multiple States in some cases) in connection with the management of the investments of others. The proper designation for a person so registered would be “An Investment Advisor registered with the SEC” (or a specific state if so registered).

By definition an investment advisor is considered to be acting in a fiduciary capacity on behalf of clients with a higher standard of disclosure and due care, a commitment to disclose, minimize and resolve conflicts of interest than would be found in a traditional securities brokerage environment. In addition, most IAs are compensated on a fee basis (usually as a percentage of assets under management) rather than a commission basis.

In general IAs managing assets totaling less than \$25 million must register with each state in which they have more than 5 clients. Firms managing more assets can register nationally with the Securities and Exchange Commission. Registration can be a complex process, taking longer than a month and costing several hundred dollars in filing fees, depending on the state or SEC. Registration requires that all employees of the IA (except those limited to clerical duties) pass the FINRA Series 65 exam or have completed an approved professional designation.[citation needed]

Registration does, however, cause one to become legally responsible for the investment advice given[citation needed], requiring more disclosure to existing and potential clients, filing of periodic reports with various regulatory bodies and to keep longer, more accurate records of the financial advice given to clients.

#### **CAP® Philanthropy**

The **CAP®** (Chartered Advisor in Philanthropy®) designation can be earned by completing 3 required graduate-level courses, GS 839, GS 849, and GS 859, offered by the American college.

#### **LUTCF Insurance Skills - Fast-Start Sales Training for Insurance Professionals**

The LUTCF Designation can be earned by completing five of The College's regular FA series courses and FA 290, Ethics for the Financial Services Professional.

#### **CASL® Retirement Coaching - Become a Financial Coach for Life's Second Half**

The **CASL®** (Chartered Advisor for Senior Living®) Designation can be earned by completing 5 required courses, HS 350, HS 351, HS 352, HS 328, and HS 330.

**REBC® Employee Benefits** - The REBC® (Registered Employee Benefits Consultant) Designation can be earned by completing 3 required courses, HS 325, HS 326, and HS 340, and 2 elective courses from the following group: HS 342, HS 343, HS 344, and GS 814.

**RHU® Health Insurance** - The RHU® (Registered Health Underwriter®) Designation can be earned by completing 2 required courses, HS 325 and HS 340, and 1 elective course, either HS 313 or HS 344

#### **Master of Science in Financial Services - Gain Skill and Confidence in Implementing Complex Financial Strategies**

Today's wealthy clients are seeking increasingly complex solutions to meet their financial needs. The Master of Science in Financial Services (MSFS) provides one with the tools one needs to analyze, plan, and implement integrated financial and life strategies, helping in affluent markets. This accredited masters program is offered by the American College.

#### **ATTORNEY SPECIFIC**

**LLM** (in estate planning, or in tax), are Masters programs offered for attorneys, generally tax and estate specialist. The LLM in taxation is general, overall taxation, and the LLM, Estate, is Estate Planning specific.

**Board Certification.** The state of Florida offers board certification in numerous specialties, including Wills, Trusts and Estates.

**American College of Trusts and Estates Council** - The American College of Trust and Estate Counsel (ACTEC) is a nonprofit association of lawyers established in 1949. Its members are elected to the College by demonstrating the highest level of integrity, commitment to the profession, competence and experience as trust and estate counselors

**Society of Trusts and Estate Practitioners** - The Society of Trust and Estate Practitioners (STEP) is a unique professional body providing members with a local, national and international learning and business network focusing on the responsible stewardship of assets today and across the generations.

STEP provides education, training, representation and networking for its members. Members advise clients on the broad business of the management of personal finance.

*AND THE LIST GOES ON.... We will try to update and clarify, to include other designations and courses the estate planning and planned giving professional may pursue, as well as those alphabet of letters that one might find behind ones' name. Forgive the omission of any designation – this is a work in progress. Editors....*

# ESTATE PLANNING COUNCIL *of Greater Miami*

<b>I.</b>	<b>APPLICANT'S NAME</b>		
	<b>HOME ADDRESS</b>		
	<b>HOME TELEPHONE</b>	<b>BUSINESS TELEPHONE</b>	<b>FAX TELEPHONE</b>
	<b>E-MAIL ADDRESS</b>		<b>WEBSITE</b>
	<b>NAME OF FIRM</b>		
	<b>ADDRESS</b>		
	<b>FLORIDA PROFESSIONAL LICENSE NUMBER</b> <b>FLORIDA BAR NUMBER</b> <small>(FOR CONTINUING EDUCATION CREDIT PURPOSES)</small>		<b>PLEASE INDICATE ADDRESS TO BE USED FOR EPC MAILINGS</b> <input type="checkbox"/> HOME <input type="checkbox"/> BUSINESS

**II.** I have been actively engaged in the practice of my profession or vocation in Florida for \_\_\_\_\_ years.  
*(At least one year is required).*

**III.** I have been actively engaged in Estate Planning for \_\_\_\_\_ years. *(At least three years required).*  
 Brief summary of applicant's experience in Estate Planning: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**IV.** I am:

☐ A member of the Bar of the State of Florida. Date admitted to Florida Bar \_\_\_\_\_

☐ A Certified Public Accountant registered in the State of Florida. Certificate # \_\_\_\_\_ Date \_\_\_\_\_

☐ A Chartered Life Underwriter. Date CLU rcvd. \_\_\_\_\_ Date rcvd. FL License \_\_\_\_\_

☐ An officer of the following trust company or bank maintaining a trust department: \_\_\_\_\_

☐ A Certified Financial Planner. Certification Date \_\_\_\_\_ Certificate # \_\_\_\_\_

☐ A Planned Giving Representative at the following non-profit organization: \_\_\_\_\_

☐ Seeking an Associate Membership in the following discipline: \_\_\_\_\_

**V.** Educational Background:

	INSTITUTION	DEGREE	DATE
COLLEGE			
GRADUATE			
LAW SCHOOL			
OTHER			



**VI.** Professional references: (other than sponsors)

YEARS KNOWN	NAME	POSITION	TELEPHONE NUMBER

**VII.** Applicant's Statement

"To the best of my knowledge and belief the information contained herein is true and correct. I agree to abide by the decision of the Executive Committee as to the disposition of this application."

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**SIGNATURE**

**VIII.** Member sponsors' statement (one of whom must be of the same profession as the applicant). "I have known this applicant for the period of time indicated below and believe that the applicant possesses the qualifications for admission into the membership and I recommend that his application be approved."

	NAME (PRINT AND SIGN)	YEARS KNOWN
<b>FIRST SPONSOR</b>		
<b>SECOND SPONSOR</b>		

**NOTE:** A check for \$325 must accompany this application (for membership dues and prepaid dinners).

*Make check payable to:*

**Estate Planning Council of Greater Miami.**

You may also pay online at the "Council Info" page on our website [www.epcmiami.org](http://www.epcmiami.org).

**Return to:**

Estate Planning Council of Greater Miami  
P.O. Box 450386  
Miami, FL 33245

**DO NOT WRITE IN SPACE BELOW**

Action taken on application:

\_\_\_\_\_  
EXECUTIVE COMMITTEE BY

\_\_\_\_\_  
DATE

## AMONG THE LEADING AUCTION HOUSES OF THE WORLD

- WORLDWIDE EXPOSURE
- OUTSTANDING PRICES
- TRUSTED PARTNER
- EXCEPTIONAL TEAM
- PREMIUM SERVICE

NAPLES | 239.643.4448  
PALM BEACH | 561.833.8053  
LESLIEHINDMAN.COM



Thomas Hart Benton, (American, 1889-1975)  
*Discussion*, 1967. Sold for \$1,050,000

LESLIE HINDMAN AUCTIONEERS

CHICAGO | DENVER | MILWAUKEE | NAPLES | PALM BEACH | ST. LOUIS