THE LAUREATE PROGRAM

The Gathering 2010

For Estate, Business and Wealth Planners

San Diego, California

Let's gather together once again to share insights, education and collegiality. The Gathering is an annual event for all advisors in Estate, Business and Wealth Planning. In today's busy world, no one person can be an expert in all areas of estate, business, tax, and wealth planning. However, as we gather and work together we can, through collegiality and collaboration, provide the leadership our clients are seeking to offer clarity and direction to their planning needs.

The format of the two-day Gathering is designed to engage all participants in an informal team teaching setting, where dialogue and audience interaction is as important as what is communicated from the front of the room. The presenters are each experts in their field who enjoy teaching and who give of themselves and their time. Their unique skills, experience, expertise, and judgment are truly invaluable when blended with the incredible breadth and depth of talents and experience of the audience.

Returning Keynote Speakers:

Jonathan G. Blattmachr, Esq.
Larry W. Gibbs, Esq.

Moderators:

David Cahoone, Esq., Joseph J. Strazzeri, Esq. and Stephen J. Mancini, Esq.

Dates:

Thursday, February 25th and Friday, February 26th, 2010

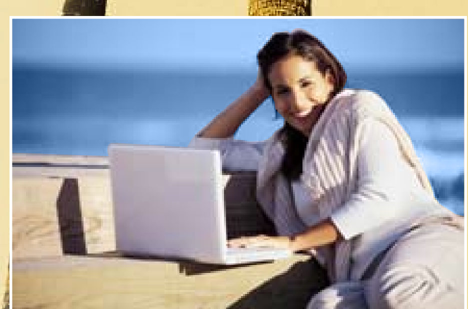
Participation Fee:

$475

Program Location and Accommodations:

Hyatt Regency La Jolla
3777 La Jolla Village Drive
San Diego, CA 92122
(858) 552-1234

"The Gathering" Room Rate:
$189.00 single or double occupancy



To Attend:

Please RSVP at (858) 200-1911 or
email: events@scinstitute.org
For more information on The Gathering 2010
please visit our website at www.scinstitute.org/the-gathering.html

The Gathering 2010
Schedule of Events

Thursday, February 25th, 2010

8:30 am - 9:00 am **Welcome and Overview of the Days & Nights of The Gathering and the Laureate in Wealth Strategies Program** David K. Cahoone, Esq., Stephen J. Mancini, Esq. and Joseph J. Strazzeri, Esq.

9:00 am - 10:30 am **Unraveling the Mysteries of Grantor Trusts and How They Can Supercharge Your Practice** Jonathan G. Blattmachr, Esq.

Grantor Trusts are called "defective trusts." But the opposite is true: They represent the best tool for Estate Planning and Estate Planners. Even Section 678 Trusts offer extraordinary opportunities.

10:30 am - 11:00 am **Break**

11:00 am – Noon **2010: A Magical Year for Roth IRAs** Jonathan G. Blattmachr, Esq.

Beginning in 2010, the income cap to cause a conversion to a Roth IRA comes off. The decision whether to effect such a conversion is complicated. Clients need careful counseling about that.

12:00 pm - 1:30 pm **Lunch**

1:30 pm - 3:00 pm **Adventures in QTIP Planning** Scott Gunderson, Esq. and John M. Donaldson, Esq.

The good, the bad, and the ugly of popular QTIP planning strategies. The presentation will include a discussion of the overuse of QTIPs in planning; the traps for the unwary under IRC 2519; ways to plan with existing QTIPs to reduce estate taxation; uses of life insurance to off-set QTIP taxes, and ways for the Financial Advisor to maintain the entire QTIP account rather than half of it at the death of the surviving spouse.

3:00 pm - 3:20 pm **Break**

3:20 pm - 5:00 pm **Special Needs Planning for Wealthy Families** Bradley J. Frigon, Esq., LLM, CELA

Special needs planning for families of wealth brings a number of additional challenges that must be considered as part of the planning process. Tax issues, public benefit considerations, care and residential living arrangements, and much more must be addressed by the advisor. Join one of the leading experts in the area for a comprehensive look at this type of specialized planning.

6:00 pm - 11:00 pm **"Circle of Friends" Black-Tie Optional Charity Event**

Also register for this night where The Southern California Institute will host our "Circle of Friends" Gala. This annual event is an appreciation night for Laureates and Members of the Institute, as well as their families, clients, and friends. This year's Mardi Gras event will be an elegant evening offering cocktails, dinner, music, live auctions, and casino style gaming. Dress is "black-tie optional" and costumes are encouraged. All proceeds will benefit the Autism Discovery Institute, Diagnostic and Treatment Center at Rady Children's Hospital.

Friday, February 26th, 2010

8:30 am - 10:00 am **What's New in Estate and Wealth Transfer Planning** David K. Cahoone, Esq. and Friends

Our sixth annual current developments program will focus on the new planning issues and opportunities that will impact our financial advisor, CPA, insurance professional, trust officer and attorney practices. In a lively, highly interactive session we will share those things that are practical and relevant in 2010 and beyond that will bring real value to our clients as we learn together what's new, what we didn't know, and what has changed from what we thought we knew.

10:00 am - 10:20 am **Break**

10:20 am – 11:30 am **The Mad, Mad World of Estate Planning with Limited Partnerships and Limited Liability Companies** Larry W. Gibbs, Esq. with David K. Cahoone, Esq.

Be part of an engaging conversation with preeminent tax attorney, entity planner and valuation expert, Larry W. Gibbs, as we explore the ins and outs of successful planning with FLPs and LLC in 2010 and beyond. Our conversation will include issues such as Choice of Jurisdiction, entity and ownership structure, the latest ownership transfer issues and valuation challenge and opportunities. This session is a can't miss conversation for all involved in planning with closely held entities.

11:30 am – 1:00 pm **International Estate Planning: When Jules Meets Julie, Cross Border Love and Tax Planning** Lori Adasiewicz, Esq. and Max Riederer, Esq.

Once upon a time when Jules from Paris, France met Jamie from Paris, Texas, an international love affair was borne, borders were crossed, children conceived and need for international tax planning raised its head. Essential issues an estate planner should address including planning with non-US assets, the non citizen spouse, foreign beneficiaries, foreign inheritances, what to do with foreign bank accounts, and matters of income tax compliance for clients who have non US assets.

1:00 pm - 2:15 pm **Lunch**

2:15 pm – 3:30 pm **Asset Protection Planning: The Technologies, The Implementation, The Marketing** Jeffrey R. Matsen, Esq. and Marc Selden, Esq.

The strategies and techniques involved in preparing Asset Protection structures for business owners, physicians and other professionals. The Presentation will include the design, the internal processing and the implementation of the Plan. Case studies will be utilized to better illustrate the techniques involved. Finally, reference will be made to some marketing strategies that will help attract clients in need of Asset Protection legal services.

3:30 pm – 3:50 pm **Break**

3:50 pm – 5:00 pm **Beyond the Basics: Sophisticated QPRT Planning for Clients in 2010** Owen Kaye, Esq. and Simon Singer, CFP, RFC

Is QPRT Planning back? Did it ever really go away? Sophisticated QPRTs? Join Owen and Simon to explore and understand intricate aspects such as: the problem with survivor QPRTs; reverse QPRT opportunities; creditor protection issues; the usefulness of starting with minority interest gifts; the inadequacy for high value homes and such thresholds; the concerns in benefitting and interacting with the children as individuals; the considerations of equalizing gifts through the living trust; and, of course, the possible unintended GST results.

"Circle of Friends" Charity Event