

# ESTATE PLANNING COUNCIL OF LOWER FAIRFIELD COUNTY, INC.

Dear Council Member,

We are pleased to announce that **Cynthia D. Herbert, AAA, President, Appretium Appraisal Services, LLC**, will be the guest speaker and will talk about the *"The Essential Elements of a Credible Personal Property Appraisal and Compliance with the Uniform Standards of Professional Appraisal Practice (USPAP)"* at our **"members only" breakfast meeting on Wednesday, January 14, 2015, 8:00 a.m. to 9:00 a.m.**, at the **U.S. Trust Offices located at One Gorham Island, 2<sup>nd</sup> Floor, in Westport.** **Please note that our breakfast meetings are no longer held at the Westport Library.**

This one-hour presentation will address the difference between various appraisal reports for estate planning, estate tax filing, charitable contributions and gift tax purposes; the definition of personal property; the appraisal process; components of value and valuation approaches.

**Cynthia D. Herbert, AAA**, President of Appretium Appraisal Services LLC and Principal Appraiser, is a Certified Member of the Appraisers Association of America and is on the Board of Directors of the AAA. Ms. is qualified to appraise fine and decorative art, antiques and general household contents/personal property. She has been appointed to The Appraisal Foundation's Personal Property Resource Panel, is an Adjunct Faculty Instructor at New York University School of Professional Studies and an Instructor for the Appraisers Association of America. Her extensive gallery and auction experience, as well as her extended studies, including a Master of Arts, Certificate in Museum Studies and Certificate in Appraisal Studies from New York University, define her as a skilled generalist with broad expertise spanning over thirty years. Appretium Appraisal Services LLC is an independent, full service fine art and personal property appraisal firm providing well documented and thoroughly researched appraisal reports required by insurance companies, estate planners and attorneys and the IRS for the purpose of insurance, damage/loss claims, probate, equitable distribution, gift tax and charitable donations. Each appraisal report is written in full compliance with the standards set forth in the code of ethics of the Appraisers Association of America and the requirements and standards set by the Internal Revenue Service and The Appraisal Foundation, as outlined in The Uniform Standards of Professional Appraisal Practice (USPAP).

**Reservations to attend can be made by contacting me by email ([elizabeth.a.cahill@ustrust.com](mailto:elizabeth.a.cahill@ustrust.com)); "first come, first served."** As a courtesy to those who attend, we request that cell phones be silenced during the session. **We also request that "No Shows" be minimized.**

**Continuing Education Credits:** As announced in our December 9th email to the membership, effective as of our January breakfast meeting, we will no longer offer CFP CEUs. However, we will continue to provide Certificates of Course Completion to Certified Public Accountants who attend Council dinner meetings and breakfast seminars, upon request for their CPA CPE self-reporting purposes, at \$40 per credit hour. **Requests for CPA CPEs should be indicated on the program announcement registration form at the bottom of this page and the CE fee must be paid in advance by check.**

**Council Breakfast Meetings are held at the U.S. Trust Offices located at One Gorham Island, 2nd Floor, in Westport, from 8:00 a.m. to 9:00 a.m.** Please feel free to bring coffee, tea, bagels, etc. to the meeting.

If we must cancel a breakfast meeting, an email will be sent to all registrants for whom we have an email address and we will make every effort to contact all registrants by phone as well. If you are unable to check your email or voice messages, please visit our website at [www.epclfc.org](http://www.epclfc.org) where the cancellation announcement will be posted on our home page under "Next Meeting." Except in unusual circumstances, we would know about the cancellation by 4:00 p.m. the afternoon prior to a breakfast meeting.

Finally, please mark your calendars for our next **dinner program: Wednesday, February 11**, at Giovanni's II in Darien, featuring **Edward Vergara, J.D., LL.M., Partner, Withers Bergman LLP**, on *"Coming to America: When do the U.S. gift and estate tax rules apply to an immigrant?"*

With best regards,

Elizabeth A. Cahill  
Second Vice President, Programs

**If you require CPA CPE: CE fees must be paid in advance by check.**

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**REGISTRATION FORM**

Please complete this registration form and mail it with your check in the amount of \$40 payable to "EPC/LFC" to:  
EPC c/o Lori Somerville, 175 South End Road, #A2, East Haven, CT 06512-4555.

**Member name:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

I REQUIRE CPA CE