

Estate Planning Council of Lower Fairfield County, Inc.
MEETING NOTICE

Topic: *Now You See It/Now You Don't - Unique Planning Opportunities & Caveats with Appearing, Disappearing & Reappearing Entities & Values*

Speaker: Richard Oshins, Esq., Oshins & Associates

Date & Time: Wednesday, October 24, 2007 - 5:45 p.m. - 8:45 p.m.

Place: Giovanni's II/ The Water's Edge, 2748 Post Road, Darien, CT

Dear Council Member:

We are pleased to announce that Richard Oshins, Esq., Oshins & Associates, will be our guest speaker at the **first meeting of our 2007-2008 Program Season**. Cash bar and cocktails will begin at 5:45 p.m., followed by dinner promptly at 6:30 p.m., speaker at 7:30 p.m., and we anticipate an end to the meeting between 8:30 p.m. and 8:45 p.m.

Mr. Oshins' presentation *Now You See It/Now You Don't - Unique Planning Opportunities & Caveats with Appearing, Disappearing & Reappearing Entities & Values* will focus on the problems and solutions of valuing an interest in FLPs and LLCs for estate inclusion purposes and as an assignee interest for marital deduction (or charitable) purposes.

Richard A. Oshins is a shareholder of the Las Vegas law firm of Oshins & Associates where he concentrates in tax and estate planning with a substantial emphasis on multi-generational wealth planning particularly with regard to closely held businesses. He is regarded as one of America's top estate planning lawyers advising wealthy clients throughout the United States. Mr. Oshins is also an advisor and consultant to many of the largest financial institutions in the United States. He has been listed in both *The Best Lawyers in America* and *Martindale-Hubbell's list of Preeminent Lawyers* from their inception.

Prior to moving to Nevada, Mr. Oshins served as a law clerk for the United States Court of Claims in Washington, D.C. and as an Attorney-Advisor in the Office of Tax Legislative Counsel, U.S. Treasury Department, in Washington, D.C. He is on the *Advisory Board of the NYU Institute on Federal Taxation*, the *Editorial Board of Estate Planning Magazine*, *Advisory Board of CCH* and the *Attorney Advisory Board for Merrill Lynch Trust*.

Mr. Oshins has lectured extensively on innovative tax and estate planning strategies and is the author or co-author of many articles which have been published in the *Journal of Taxation*, *Trusts and Estates*, *The Tax Executive*, *Estate Planning*, *C.L.U. Journal*, *Real Property Probate & Trust Journal*, *NYU Institute on Federal Taxation*, *Southern California Institute on Federal Taxation*, *CCH Financial and Estate Planning*, *Community Property Journal* and *Tax Notes*. He is an author of the "Practitioner's Strategies" column of the CCH Estate Planning Expert Library which provides practice-focused commentary on hot topics, emerging issues and trends pertinent to practitioners in the field of estate planning and related fields.

Please reserve a place for yourself and your guest(s) by completing and returning the tear sheet below with your check for \$50 for each guest **as soon as possible and no later than Wednesday, October 17**. Please let us know in advance if you subsequently find that you are unable to attend.*

Finally, please be sure to visit our website at www.epclfc.org for more details as they become available on our 2007-2008 program season!

See you October 24th!

Craig Cerone, CFP®, CTFA, AEP
Second Vice President, Programs

*To cancel, please call Lori Somerville at 877-302-6300.

If you will attend, please detach and mail to: EPC c/o Lori Somerville, 175 South End Road, #A2, East Haven, CT 06512.

Note: If you will not be bringing a guest to this meeting, please feel free to e-mail your registration to Lori at EPC-LFC@comcast.net or call her at 877-302-6300.

_____ I will attend the meeting on October 24, 2007.

I will bring _____ guest(s) x \$50 per guest = \$_____ total amount enclosed (please make check payable to EPC/LFC)

Member name: _____ Phone: _____

Guest name(s): _____ and _____

Guest name(s): _____ and _____