

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

Topic: *Planning with Hedge Fund Interests*

Speakers: **Gregory A. Hayes, Esq. and Darren M. Wallace, Esq., Day Pitney LLP**

Date & Time: **Wednesday, February 7, 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 **Day Pitney LLP attorneys Gregory A. Hayes and Darren M. Wallace** will be the guest speakers at our next dinner meeting on Wednesday, February 7, 2007. **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.**

Hedge Funds are big business in Fairfield County and planning for Hedge Fund managers often presents great opportunities for sophisticated tax planning by estate planning professionals... both in the transfer of capital interests in Funds and in the transfer of so-called "carried interests." This presentation will focus on the income, gift and estate tax implications of planning for clients who are principals of Hedge Funds.

Gregory A. Hayes is a Partner in the Individual Clients and Tax-Exempt Organizations Department in Day Pitney's Stamford office. Greg advises individual clients regarding all aspects of their estate planning, including succession planning for family businesses and planning for distribution of retirement plan assets, and represents individuals and fiduciaries in the administration of complex estates and trusts. He also handles contested probate matters, including will contests and construction actions. Greg was listed in the 2006 edition of *Connecticut Super Lawyers*. He received his B.S. *cum laude* from Yale University and his J.D. from the University of Virginia School of Law, where he served as a member of the Editorial Board of the *Virginia Tax Review*.

Darren M. Wallace, resident in Day Pitney's Stamford office, is a Counsel in the Individual Clients and Tax-Exempt Organizations Department. His experience includes advising clients regarding all aspects of estate planning, estate and trust administration, estate and gift taxation, and probate and trust litigation. In 2005, Darren received the New Leaders of the Law "Advocacy Award," presented by *The Connecticut Law Tribune*. He received a B.A. from Colgate University and a J.D. from the University of Connecticut School of Law. In 2005, Darren received the New Leaders of the Law "Advocacy Award," presented by *The Connecticut Law Tribune*.

Please reserve a place for yourself and **up to two guests** by completing and returning the tear sheet below with your check for \$50 for each guest **no later than Wednesday, January 31**. 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 2006-2007 program season!

See you February 7th (*if not before at our upcoming breakfast meeting on January 24th*)!

Jessie A. Gilbert, Esq.
Second Vice President, Programs

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

If you will attend, please detach and mail to: EPC-LFC 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 either e-mail your registration to Lori at EPC-LFC@comcast.net or call her at 877-302-6300.

_____ I will attend the meeting on February 7, 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: _____

Guest name: _____