Paul S. Lee

Paul S. Lee is a National Managing Director of Bernstein Global Wealth Management, a position he assumed in 2006; he is also a member of the firm's Wealth Management Group, which he rejoined in 2008. Previously, he had been a managing director in the London and New York offices. Prior to joining the firm in 2000 as a Wealth Management Group director, he was a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP.

Lee received a BA, cum laude, in English and a BA in chemistry from Cornell University, and a JD, with honors, from Emory University School of Law, where he was notes and comments editor of the *Emory Law Journal*; he also received an LLM in taxation from Emory University. Lee was the recipient of the Georgia Federal Tax Conference Award for Outstanding Tax Student and the Ernst & Young Award for Tax and Accounting.

A frequent lecturer and panelist on investment planning and tax and estate planning, Lee has spoken at the Heckerling Institute on Estate Planning, the ACTEC National Meeting, the ABA Tax-RPTE Joint National CLE Conference, the Southern Federal Tax Institute, the USC Institute on Federal Taxation and the Notre Dame Tax and Estate Planning Institute.

His articles have been published by *The ACTEC Law Journal; BNA Tax Management Estates, Gifts and Trusts Journal; BNA Tax Management Memorandum; The Practical Tax Lawyer; Major Tax Planning*; *Trusts & Estates*; and the *Emory Law Journal*.

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CARL R. WALDMAN

BACKGROUND Mr. Waldman received his undergraduate degree in History at Pomona College (Claremont, California), and also studied at the University of California at San Diego. Mr. Waldman received his law degree at the University of California, Los Angeles.

EXPERIENCE Carl R. Waldman is the principal of Carl R. Waldman, A Law Corporation, with offices in Westlake Village and Century City (Los Angeles) California. Mr. Waldman emphasizes Tax Planning and Estate Planning for business owners and executives and Trust and Estate Administration law and is a member of the State Bar of California, American Bar Association Section of Taxation, Beverly Hills Bar Association and Los Angeles County Bar Association.

AUTHOR Co-authored "Despite Complexity, Private Foundations Offer Advantages to Donors", published in Estate Planning in July 1985, and authored "Real Estate and the New Tax Law", published in the Ninth Annual Real Estate Law Issue of Los Angeles Lawyer in January 1994. Co-authored "Family Limited Partnership Compendium" published by Wealth Enhancement Strategies, LLC in 1995, the new "Family Limited Partnership System" published by WealthCounsel, LLC in 2000 and the "Living Trust Practice System" published by WealthCounsel, LLC in 2001.

LECTURER Mr. Waldman was a guest lecturer for the "Estate Planning for Practitioners" course at California State University at Northridge from 1985 through 1990. In addition, he has also lectured: on "Nonqualified Deferred Compensation Arrangements" for the Western Pension Conference in Scottsdale, Arizona and at the University of San Diego School of Law, Los Angeles Campus; on "Charitable Planning" at the California Society of CPAs 1990 Estate Planning Conference in San Francisco and Los Angeles and at the 1990 National Convention of the American Society of Attorney-Certified Public Accountants, held in Las Vegas, Nevada in November, 1990; on "Estate Planning Aspects of Qualified Retirement Plans" at the Continuing Professional Education Program for Certified Public Accountants at California State University at Los Angeles in November 1991; on "Probate and Alternatives" at the Estate Tax and Personal Financial Planning Seminar sponsored by Professional Accounting Education and Training Services in September 1992 and in September 1993. Mr. Waldman has taught "The Basics of Estate Planning" and "Beyond the Basics of Estate Planning" for the California Society of Certified Public Accountants. Mr. Waldman has taught "Estate Planning With Family Limited Partnerships" for the National Network of Estate Planning Attorneys in 1995, 1996 and 1998 and "Counseling Family Foundations and Tax-Exempt Organizations" for the National Network of

Estate Planning Attorneys in 1997. Mr. Waldman spoke on "Estate Planning for IRAs and the Basics of GRATs" in 2002 for the Capital Trust Symposium Series sponsored by The Capital Trust Company of Delaware. Mr. Waldman has spoken on "Questions and Answers Regarding Private Foundations" for the Ventura County Planned Giving Council and on "Planning With FLPs and FLLCs after *Strangi III* and *Kimbell*" for the Ventura County Estate Planning Council. Mr. Waldman has served as an Adjunct Professor at National University, Los Angeles and as a consultant to The Richard M. Nixon Library and Birthplace and is a member of the Legal Advisory Board of The Capital Trust Company of Delaware. Mr. Waldman is a founder and managing partner of WealthCounsel, LLC, which provides state of the art document assembly software systems and continuing education for over 600 subscribing estate planning professionals.

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