

40th
1967 - 2006

HECKERLING INSTITUTE
ON ESTATE PLANNING

JANUARY 9-13, 2006

FONTAINEBLEAU RESORT
& WYNDHAM MIAMI BEACH RESORT

MIAMI BEACH, FLORIDA

Celebrating 40 Years!

Scope

Now celebrating its 40th year, the Heckerling Institute on Estate Planning is the nation's leading conference for estate planning professionals. The program is designed for sophisticated attorneys, trust officers, accountants, insurance advisors, and wealth management professionals who are familiar with the principles of estate planning.

- The recent developments panel on Monday afternoon, featuring three of the nation's foremost estate planning experts, will guide you through the year's most significant developments in estate planning, including the latest developments on the tax front.
- Our general session lectures, which begin on Tuesday morning and continue throughout the week, will provide in-depth analysis of topics of timely interest to experienced estate planners. Of special interest this year, is a Tuesday afternoon panel addressing the unique planning and drafting issues that arise at the midway point between the enactment of EGTRRA in 2001 and its scheduled "sunset" in 2011, as well as the issues presented by any new legislative developments.
- On Wednesday and Thursday afternoons, a wide variety of workshops, panel discussions, and case studies will examine and provide practical guidance on sophisticated estate planning techniques, including our popular series on planning with financial assets. Sessions in the financial assets series are designated: **FIN**
- A second series of afternoon programs will focus on trust and estate litigation, including the tax aspects of settlement agreements and avoiding litigation with respect to total return trusts. The series will also feature a mock trial presentation offering practical tips, strategies and suggestions from a panel of experienced trust and estate litigators. Sessions in this series are designated: **LIT**
- Our fundamentals program is of interest to not only entry-level practitioners, but also to experienced planners who would benefit from a thorough review of three important topics. The programs will cover retirement plan beneficiary designations, asset protection planning and elder law.

As the largest gathering of estate planning professionals in the country, the Institute offers a unique opportunity to exchange ideas, to network and to review the latest in technology, products and services displayed by over 100 vendors in an exhibit hall dedicated entirely to the estate planning industry. Please join us in Miami Beach, January 9 -13, 2006, to help us celebrate 40 years of excellence in continuing education!

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Institute Schedule

Sunday, January 8

12:00 – Registration – Fontainebleau Resort
6:00 p.m. and Wyndham Miami Beach Resort

Monday, January 9

8:00 a.m. Registration – Fontainebleau Resort
and Wyndham Miami Beach Resort

9:00 – **OPTIONAL PRE-CONFERENCE FUNDAMENTALS PROGRAM –**
10:30 a.m. / **Anatomy of Plan Beneficiary Designations**
10:45 a.m. –
12:15 p.m. **Natalie B. Choate**

Now learn exactly what to do with retirement benefits in the estate plan: Who should (and should not) be named as beneficiary, and why (or why not). Learn how to name your chosen beneficiary: how to fill out the beneficiary designation and get it accepted by the plan, how to draft a trust that's guaranteed to pass the IRS see-through trust rules, and when to ignore those rules. Includes designation forms and interview checklist. Plus a review of 2005 developments, and a preview of 2006 (including what estate planners need to know about the NEW "Roth 401(k)s").

10:30 – **Break**
10:45 a.m.

2:00 – **Introductory Remarks**
2:10 p.m. **Tina Portuondo, Institute Director**

2:10 – **Recent Developments – 2005**
3:30 p.m. / **Dennis I. Belcher** **Jeffrey N. Pennell**
3:45 – **Carol A. Harrington**
5:15 p.m. *Materials by Richard B. Covey and Dan T. Hastings*

3:30 – **Break**
3:45 p.m.

6:00 – **Complimentary Reception for Registrants**
7:00 p.m. **Fontainebleau Resort**

Tuesday, January 10

9:00 – **Grantors Are From Mars, Grantor Trusts Are From Venus**
9:45 a.m. **Samuel A. Donaldson**

Once the ugly duckling, the grantor trust has become the beautiful swan – a centerpiece in many contemporary estate plans. Attractive because of its simplicity and flexibility, the grantor trust often makes traditional estate planning strategies that much better, solving some of the practical barriers that limited the benefits of traditional plans. This session will address emerging issues and innovative techniques involving grantor trusts, analyzed from the perspectives of the income, gift, and estate taxes.

Tuesday, January 10 (continued)

**9:45 –
10:30 a.m.**

Growls or Gratitude? Practical Guidelines for Trustee Selection and Succession

Kimbrough Street

This presentation will highlight practical, non-tax issues our clients need to consider in choosing individual trustees and will emphasize the advisor's role in helping the client structure creative and flexible plans for trustee succession.

**10:30 –
10:45 a.m.**

Break

**10:45 –
11:30 a.m.**

Relieving Your Situs Headache: Choosing and Rechoosing the Jurisdiction for a Trust

Richard W. Nenno

Notwithstanding the emergence of the Uniform Trust Code, the tax and trust laws of U.S. jurisdictions are quite different, and clients can benefit from careful situs selection. This program will explore factors to consider in choosing a jurisdiction for a new trust, the advisability and practicability of moving an existing trust to a more favorable jurisdiction, and related ethical and legal issues.

**11:30 a.m. –
12:15 p.m.**

The Trustee's Duty to Provide Information to Beneficiaries: When Can The Settlor Say "Don't Ask, Won't Tell"?

Anne J. O'Brien

This program will focus on the settlor's ability to keep information out of the hands of beneficiaries. It will include a discussion of different state approaches to Section 105 of the Uniform Trust Code, the Duty to Inform and Report.

**12:15 –
2:00 p.m.**

Lunch Break

**2:00 –
3:30 p.m.**

A Wild Decade at Midlife

**Ronald D. Aucutt
Ann B. Burns**

**Carlyn S. McCaffrey
Lloyd Leva Plaine**

At the halfway point between the enactment of EGTRRA in 2001 and its scheduled "sunset" in 2011, this panel will explore the resulting challenges of planning and drafting, the patchwork of state laws in various stages of "coupled-ness", and the portent of carryover basis just over the horizon, as well as any current developments in Washington that could affect any of this.

**3:30 –
3:45 p.m.**

Break

**3:45 –
4:30 p.m.**

Marital Planning While the Rules Are Changing

Eric A. Manterfield

Selecting credit shelter and marital deduction provisions is difficult when the only certainty is that the tax laws will change. This discussion will focus on marital planning under a variety of circumstances, including funding provisions, alternative marital trusts and disclaimers.

Tuesday, January 10 (continued)

4:30 – 5:15 p.m. We're Sorry, Our Charitable Gift Has Gone South. Please Revoke the Gift and Protect Our Tax Savings and Other Benefits

Winton C. Smith, Jr.

Recent developments provide practical ways to revoke or modify gift plans and obtain a more favorable result for both the donor and the charitable organization.

Wednesday, January 11

9:00 – 9:45 a.m. Foreign Affairs 101: Planning for U.S. Clients with Foreign Property

M. Read Moore

This program will address basic succession law and tax planning issues for U.S. clients with foreign property such as foreign real estate, shares in foreign corporations, foreign inheritances, and interests in foreign trusts, with a discussion of related federal income tax issues that will affect these clients while they are living and that will affect their families after their deaths.

9:45 – 10:30 a.m. The Beauty and the Beast: Partnership Interests in Your Estate or Trust Administration

Carol A. Cantrell

Marrying partnership interests into an estate or trust administration can bring out the best and the worst in both. Don't get caught off guard when blending partnership and fiduciary tax law concepts by critical differences between them in timing of income, elections, special allocations, separate shares, inside/outside basis, accounting issues, equitable tax adjustments, flow-through basis adjustments, compensation, distributions and more.

10:30 – 10:45 a.m. Break

10:45 a.m. – 12:15 p.m. Question & Answer Session

**Dennis I. Belcher
Carol A. Harrington**

Jeffrey N. Pennell

12:15 – 2:00 p.m. Lunch Break

2:00 – 3:30 p.m. / 3:45 – 5:15 p.m. FUNDAMENTALS PROGRAM – Creditor Wars: Asset Protection Strikes Back – Protection from Predators and Creditors in the 21st Century (Runs concurrently with the Special Sessions)

Gideon Rothschild

This session will examine the techniques and legal strategies used to obtain maximum wealth protection, including exemption planning, limited liability entities, discretionary trusts, domestic and offshore self-settled trusts. The program will cover the effect of the recently enacted Bankruptcy Act on self-settled trusts and exemption planning, fraudulent transfer principles and case law developments.

Wednesday, January 11 (continued)

2:00 – Special Sessions I
3:30 p.m.

LIT

I-A – Uncle Sam: The Silent But Ever-Present Party at the Estate and Trust Dispute Settlement Table

Donald R. Tescher

Laird A. Lile

Most estate and trust disputes are resolved through negotiation and mediation. Tax considerations attendant to a proposed settlement can have a significant effect on the ultimate financial outcome and can enhance the positions of the parties. Failure to consider the potential tax consequences can have disastrous consequences to the client and to the attorney. The more consequential tax issues will be examined as well as practice aides to achieve the intended tax consequences.

I-B – Transfer Tax Audit Issues: What's Hot

Norman J. Benford
Martin E. Basson

John W. Porter
James L. Gulley

This panel, representing the views of the practitioner and Internal Revenue Service (represented by the Estate and Gift Tax Supervisory Attorneys of South Texas and South Florida – two of the busiest jurisdictions in the country), will take a practical approach to the discussion of significant current issues in estate, gift and generation-skipping tax audits, including valuation matters (available discounts and adjustments, impact of post-death events, defined value issues and Section 7520); use of appraisers; adequate disclosure considerations; *Graegin* notes, unresolved claims and other deduction issues; increased use of summonses; and settlement considerations.

I-C – The 7 Habits of Highly Effective Grantor Trusts

Samuel A. Donaldson

M. Read Moore

This session will use case studies to present several strategic uses for grantor trusts in contemporary estate planning, with an emphasis on drafting issues and participant questions.

I-D – Ethics – What's a Lawyer to Do?

Frank A. Thomas, III

A discussion of the ethical and professionalism issues which may arise in family and intergenerational representation.

I-E – The Trustee's Duty to Provide Information to Beneficiaries: When Can the Settlor Say "Don't Ask, Won't Tell"?

Anne J. O'Brien
Dennis I. Belcher

Gail Cohen

An expanded discussion of the settlor's ability to keep information out of the hands of beneficiaries. The program will include a discussion of different state approaches to Section 105 of the Uniform Trust Code, the Duty to Inform and Report.

Wednesday, January 11 (continued)

FIN

I-F – Alternative Investments: Promise or Peril?

Susan M. Mangiero

Endowments, foundations and other tax-exempt organizations are increasingly investing in hedge funds, private equity and other alternative investments. This program will address the risk-return trade-off of various types of alternatives, suitability for tax-exempt organizations, early warning signs and unique characteristics such as valuation, risk management and transparency.

**3:30 –
3:45 p.m.**

Break

**3:45 –
5:15 p.m.**

Special Sessions II

LIT

**II-A – The Prophylactic Approach for Total Return Trusts:
Avoiding Unwanted Litigation**

Margaret E. W. Sager Paul S. Lee

This program will address potential litigation hot points under the new total return options, and how to avoid them in advance, considering “real world” situations and recent developments.

**II-B – Transfer Tax Audit Issues: What's Hot
(Repeat of Session I-B)**

II-C – More Marital Planning

Eric A. Manterfield

This workshop will explore a number of fact situations and will present alternative solutions to commonly encountered problems.

II-D – Charitable Giving Exit Strategies

Jerry J. McCoy Winton C. Smith, Jr.

Case studies illustrate a variety of charitable gift plans and the exit strategy that is appropriate for each type of gift.

**II-E – How to Keep From Throwing Uncle Joe (and His Successors)
to the Dogs**

Kimbrough Street

This session will explore how to educate the client as to the challenges trustees face, and will elaborate on planning for trustee succession in both short-term and long-term trusts.

FIN

**II-F – Reinventing Yourself After Estate Tax Repeal or Higher
Exemptions: Using Estate Planning Techniques for Income
Tax Planning**

Jerome M. Hesch Neill G. McBryde

If there is no tax-free basis step-up at death, the elimination of taxable gains upon death can no longer be relied upon as an income tax solution. Preservation of capital gains, exclusions from gross income and deferral of income will become more important. This session will examine how to use common estate planning techniques to accomplish these income tax planning objectives. Even under an estate tax with higher exemptions, these techniques can still be useful.

Thursday, January 12

9:00 –
9:45 a.m.

Prefer to Defer? 409A May Make You Pay!

Donald O. Jansen

Transition is over! 409A is in full effect! This is the most significant change in taxation of non-qualified deferred compensation in over thirty-five years. This presentation will review the statute and IRS guidance concerning the new constructive receipt and funding rules, the definition of deferred compensation and grandfathered plans.

9:45 –
10:30 a.m.

They Lived Happily Ever After and Other Family Business Fairy Tales: Non-Tax Issues That Can Paralyze Succession and Estate Planning

Mike Cohn

This session will walk through the issues large family business clients face during succession and estate planning and explore why they often get stuck in the planning process. Non-tax issues that cause procrastination also create opportunities for the estate planner who wants to provide intergenerational solutions for clients.

10:30 –
10:45 a.m.

Break

11:30 a.m.
12:15 p.m.

Business Succession Planning: The Charitable Options

Daniel L. Daniels

David T. Leibell

A discussion of the role of charitable planning in a comprehensive business succession plan, including split-interest charitable trusts, private foundations, supporting organizations and other alternatives. The program will compare charitable and non-charitable options for succession planning, discuss how to integrate charitable vehicles into the plan, explore income and transfer tax opportunities and problems, and cover planning for the private foundation excise taxes and the unrelated business income tax.

11:30 a.m. –
12:15 p.m.

Life Insurance Due Diligence or Everything You've Always Wanted to Know About Life Insurance but Were Afraid To Ask

Jon J. Gallo

A look "under the hood" at common life insurance products. The program will provide an overview of term, whole life, blended, universal and variable products, as well as an introduction to understanding life insurance illustrations and useful insurance industry sources of information.

12:15 –
2:00 p.m.

Lunch Break

2:00 –
3:30 p.m. /
3:45 –
5:15 p.m.

FUNDAMENTALS PROGRAM – Elder Law: "Be Comfort to My Age!"
(Runs concurrently with the Special Sessions)

Lawrence A. Frolik

Elder law answers Shakespeare's request as it brings comfort to those of great age. An integral aspect of later life planning, elder law attempts to answer the essential needs of older clients. This session will delve into just what is "Elder Law". We'll examine its key aspects including planning for mental incapacity, planning for appropriate housing, advance health care directives, dealing with dying, paying for long-term care including planning for Medicaid eligibility, and a quick overview of Medicare.

Thursday, January 12 (continued)

2:00 – Special Sessions III
3:30 p.m.

LIT

III-A – Trust Law and Order: A Mock Trial Demonstration Ripped From the Headlines

**Terrence M. Franklin
Dominic J. Campisi
Steven K. Mignogna**

**Bruce S. Ross
Robert N. Sacks**

Experienced trust and estate litigators will present a mock trial demonstration highlighting tips, strategies and suggestions for developing and offering evidence, and for making arguments in scenarios based on actual contested trust and estate trials. The program will also assist estate planners in anticipating litigation issues and testifying when called as witnesses.

III-B – The Nuts and Bolts of Changing the Situs of a Trust

**Richard W. Nenno
Carol A. Johnston**

**Joshua S. Rubenstein
W. Donald Sparks, II**

Determining that a trust should be moved to another jurisdiction is only the beginning. This session will explore the procedural and practical considerations that must be addressed in connection with moving a trust.

III-C – Case Studies in Succession Planning: Addressing Generation-Specific Issues with Family Business Clients

Mike Cohn

As family business clients grow, the next generation can become smart owners without personal careers in the family business. An investor-model of ownership, emphasizing family governance, can help the estate planner integrate non-tax issues with multi-generational planning.

III-D – How Does 409A Work?

Donald O. Jansen

Examples will be discussed concerning equity deferred compensation (stock options, SARs, restricted stock and phantom stock), the new deferral rules and permissible distribution events.

III-E – The Gathering Storm – Circular 230: What Does It Mean and What Do We Do?

Charles A. Redd

What is the difference between a plan having as its "principal purpose", as compared to "a significant purpose", the avoidance or evasion of federal tax? What constitutes "advice"? Should every item of paper and electronic mail generated by a law or accounting firm contain a statement that it cannot be used to avoid tax penalties? These and similar questions will be explored.

FIN

III-F – Evaluating Insurance Products

Jon J. Gallo

Lawrence Brody

An examination of the use of life insurance in estate and business planning.

Thursday, January 12 (continued)

3:30 – Break
3:45 p.m.

3:45 – Special Sessions IV
5:15 p.m.

LIT

IV-A – Trust Law and Order: A Mock Trial Demonstration Ripped From the Headlines (continued)

IV-B – Avoiding “Oops” With Partnerships in Your Estate or Trust Administration

Carol A. Cantrell

Blending partnership tax law with fiduciary concepts can spell disaster for the uninitiated. This workshop presents examples of what not to do and also how to maximize the efficiency of both during your estate or trust administration.

IV-C – Ich Glueckspilz...! What To Do When Your Clients Inherit Foreign Property or Become Beneficiaries of Foreign Trusts

M. Read Moore

Samuel A. Donaldson

U.S. citizen and resident clients who inherit foreign property and who are beneficiaries of foreign trusts will all have one thing in common: U.S. federal income tax issues. This workshop will address important substantive U.S. federal income tax rules and reporting requirements that affect these clients.

IV-D – More on the Charitable Options in Business Succession Planning

Daniel L. Daniels

David T. Leibell

This session will provide more detail on the use of charitable strategies in business succession planning.

IV-E – Coke without Sugar; Coffee without Caffeine; Estate Planning without Taxes: We Do Live in Interesting Times!

Mark B. Edwards

Estate planning in a tax-free environment will return to its roots: wills, trusts, powers of attorney and targeted gifts. We will look at planning in this context and at the issues of the older client with potentially diminished capacity.

FIN

IV-F – We Interrupt This Program to Bring You a Special Announcement: The CEO is Now Reporting to You

Robert S. Stolar

A quantitative look at the peculiar problems that affect a corporate executive’s estate and financial planning. Included in the discussion will be a review of low basis stock diversification strategies for the corporate insider and SEC issues affecting 16 (b) officers and directors. Also, planning around non-qualified and incentive stock options will be thoroughly reviewed. In addition, various charitable giving alternatives will be discussed.

Friday, January 13

9:00 – 9:45 a.m. Interests in Trusts in Divorce: What the Settlor Giveth the Divorce Court May Taketh Away

Marc A. Chorney

Many divorce courts have expanded the pool of divisible assets in property divisions to include beneficiaries' interests in trusts. Various state court decisions, valuation of interests and drafting issues will be considered.

9:45 – 10:30 a.m. Circular 230: A Nine-Hundred Pound Gorilla

Roy M. Adams

Revised Circular 230, even after the last minute IRS "clarifications", imposes onerous new standards for the giving of written tax advice. Some believe a "common sense" interpretation will prevail. Are you prepared to bet your right to practice before the IRS on that? Could a Circular 230 transgression constitute a violation of state ethics rules?

10:30 – 10:45 a.m. Break

10:45 a.m. – 12:00 p.m. Wrapping It Up

Louis A. Mezzullo

A practical discussion of the estate planning techniques covered during the Institute using a real life hypothetical fact situation designed to illustrate the application of the techniques.

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Guest Programs

The Heckerling Institute offers the following programs for our registrants' guests. To register, please complete the appropriate section on the Institute registration form.

Tuesday 9:30 a.m. – 3:00 p.m. (\$35.00)

Tutankhamun and the Golden Age of the Pharaohs: It has been almost 30 years since the golden artifacts of the boy-king last left their home in Egypt. The exhibition will include 50 major objects excavated from Tutankhamun's tomb and more than 70 objects from other royal graves. Audio tour narrated by Omar Sharif included.

Wednesday 9:30 a.m. – 3:00 p.m. (\$35.00)

Coral Gables – City Beautiful: Local historian, Dr. Paul George, will take you back to the roaring 20's when Coral Gables was transformed into the *City Beautiful*. Tour historic landmarks such as the Biltmore Hotel, Venetian Pool and the home of Coral Gables founder, George E. Merrick. The tour concludes with shopping and lunch on your own.

Thursday 9:30 a.m. – 3:00 p.m. (\$35.00)

Everglades Airboat Tour: Experience South Florida's delicate *River of Grass* on an exhilarating airboat ride through acres of grasslands and hardwood hammocks with a professional tour guide to narrate your ride through Everglades National Park.

General Information

Heckerling Institute on Estate Planning
1311 Miller Drive, Room C-423, Coral Gables, FL 33146
Phone 305-284-4762 / Fax 305-284-6752
www.law.miami.edu/heckerling / heckerling@law.miami.edu

Registration

Advance registration is highly recommended. The registration fee includes admission to educational sessions, continental breakfasts, the Monday evening Institute reception, and all reference materials available either in our traditional notebook format or on CD-ROM. To register, mail your completed registration form, and payment by check or money order (payable to the University of Miami School of Law), or VISA, MasterCard, American Express or Discover, to the above address. Faxed registrations will be accepted only for those paying by credit card. Please do not send your registration form by both mail and fax. Registrations will be accepted at the door on a space-available basis.

Special Sessions and Fundamentals Program

Our Special Session programs, including the financial assets series and the estate planning litigation series, will be presented on Wednesday and Thursday afternoons. The first Fundamentals Program will be an optional pre-conference session on Monday morning. The other two Fundamentals Programs will run concurrently with the Special Sessions on Wednesday and Thursday afternoons. Please register for either the Fundamentals Program or the Special Sessions during those times as indicated on the registration form.

The Fontainebleau Resort is our headquarter hotel and the site of our exhibit hall. Selected afternoon programs on Wednesday and Thursday will be presented at the Wyndham Miami Beach Resort. Complimentary shuttle bus service will be provided between the Fontainebleau and the Wyndham. Complimentary continental breakfast will be served daily at both the Fontainebleau and the Wyndham.

General Information

Cancellations, Complaints and Refunds

Registration fees are refundable (less a \$75 administrative fee) if written notice is received no later than 12 Noon EST, Friday, December 30, 2005. For more information regarding administrative policies such as complaint or refund, please contact our offices at 305-284-4762.

Accreditation

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including financial planning, banking and insurance professionals. We urge you to contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases. The University of Miami School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Nashville, TN, 37219-2417; Website: www.nasba.org; Program Level: advanced; Prerequisites: none; Instructional Method: live-group; Recommended CPE credit: 32 hours. No advance preparation required.

Proceedings

LexisNexis Matthew Bender, will publish the proceedings of the Institute. Registrants may purchase the volume at the LexisNexis exhibit booth. The proceedings of the 39th Heckerling Institute on Estate Planning (January 2005) are now available from LexisNexis. For further information, please direct your inquiries to LexisNexis Matthew Bender, 744 Broad Street, Newark, NJ 07102. Telephone: 1-800-533-1637.

Graduate Program in Estate Planning

In addition to hosting the Heckerling Institute, the University of Miami School of Law is the home of a unique law school-based graduate program in estate planning. For more information on our graduate program, please contact us at: telephone 305-284-4918, website: www.law.miami.edu/estateplanning or email: gradestate@law.miami.edu.

Discounted Airfare and Rental Cars

American Airlines has been designated as the official carrier for the Institute and offers registrants discounted airfare. For reservations, call 1-800-433-1790 (auth. number A0516AG) or call your travel agent. Avis has been appointed the official car rental company for the Institute. Discounted rates may be obtained by calling Avis at 1-800-331-1600 (reference number AWD K241547) or call your travel agent.

Hotel Accommodations

Make Reservations on-line at www.law.miami.edu/heckerling

Fontainebleau Resort

The Fontainebleau Resort, our headquarter hotel and the site of our exhibit hall, is located at 4441 Collins Avenue. For reservations call 305-538-2000 or 800-548-8886. Single: Standard \$180, Bayview \$195, Oceanview \$210, Oceanview Terrace \$250, One-Bedroom Suite \$375. Double: Standard \$185, Bayview \$200, Oceanview \$215, Two-Bedroom Suite \$500. Fontainebleau II Tower Condominium: Single: King Ocean view \$415, King Oceanfront \$445, One-Bedroom Suite \$535, Two-Bedroom Suite \$825. Double: King Oceanview \$430, King Oceanfront \$460, One-Bedroom Suite \$555, Two-Bedroom Suite \$855, cut-off date 12/9/05

Hotel Accommodations

Wyndham Miami Beach Resort

4833 Collins Avenue, 305-532-3600 or 800-996-3426. Single/Double: Standard \$189, Bayfront \$199, Oceanfront \$209, Jr. Suite \$229, One-bedroom Oceanfront Suite \$264, cut-off date: 12/15/05. The Wyndham Miami Beach Resort, located just a few blocks north of the Fontainebleau, will be the site of several of our afternoon programs. In addition, the General Session lectures, the recent developments panel, and selected Special Sessions will be broadcast to the Wyndham. Registration packets, program materials, refreshment breaks, and continental breakfast will be available at the Wyndham. Complimentary shuttle bus service will be provided between the Fontainebleau and the Wyndham.

Other Oceanfront Accommodations (walking distance)

Alexander All Suite Ocean Front Resort

5225 Collins Avenue, 305-865-6500 or 800-327-6121

One-Bedroom Suite \$279, Two-Bedroom Suite \$399, cut-off date 12/15/05

Eden Roc Resort & Spa

4525 Collins Avenue, 305-531-0000 or 800-327-8337

Single/Double: Standard \$259, Oceanfront \$359, Jr. Suite \$334, cut-off date 12/9/05

Four Points Hotel by Sheraton

4343 Collins Avenue, 305-531-7494 or 800-368-7764

Single/Double: Standard \$184, Oceanfront \$214, cut-off date 12/14/05

Best Western Beach Resort

4333 Collins Avenue, 305-532-3311 or 800-832-8332

Single/Double: Standard \$145, Oceanfront \$165, cut-off date 12/14/05

Days Inn Oceanside

4299 Collins Avenue, 305-673-1513 or 800-356-3017

Single/Double: Standard \$109, Oceanview: \$129, cut-off date 12/14/05

Fairfield Inn & Suites

4101 Collins Avenue, 305-673-3337 or 800-777-9533

Single/Double: Standard: \$149, Oceanfront \$169, cut-off date 12/14/05

Courtyard by Marriott Miami Beach Oceanfront

3925 Collins Avenue, 305-538-3373 or 800-321-2211

Single/Double: \$186, cut-off date 12/14/05

South Beach (short cab ride)

The Palms South Beach

3025 Collins Avenue, 305-534-0505 or 800-550-0505

Single/Double: Cityview \$189, Oceanfront \$239, cut-off date 12/9/05

The National Hotel

1677 Collins Avenue, 305-532-2311 or 800-327-8370

Single/Double: Cityview \$229, Oceanfront \$279, cut-off date 12/9/05

The Ritz Carlton South Beach

One Lincoln Road, 305-671-2609 or 800-241-3333

Single/Double: Deluxe \$399, Oceanview \$499, Balcony \$574, cut-off date 12/9/05

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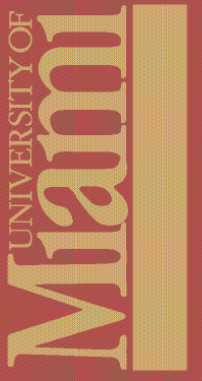
for the 41st Annual Heckerling Institute on Estate Planning

January 8-12, 2007

Orlando, Florida

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