

Building Flexibility for Changing Circumstances

*A Continuing Education Seminar for
Professionals in the Estate Planning Business
with Special Guests Ronald Friedman, CFP, CPA
and Gregory Hess, PhD*

**Thursday
October 29, 2009
7:30-10 am**

Predictions for and Planning Opportunities Under the New Estate Tax Regime

Presented by Ronald Friedman, CFP, CPA

The current status of estate tax legislation, overview of new and/or expected tax changes, and practical aspects of the new tax legislation with regards to estate and gift planning opportunities and compliance.

Ronald Friedman, CFP, CPA is a partner in the Del Mar firm of Friedman, Brannen and Associates, LLP in San Diego, CA. His 31 years of experience focuses almost exclusively on estate and gift tax and related issues. Ron is a frequent speaker for professional organizations, including the California CPA Society and the Institute of Management Accountants Annual Conference and Exposition Tax Panel.

The Economic Mess We Are In

Presented by Gregory Hess, PhD

A review of the economic landscape, restructuring efforts on the part of households, firms and governments, and issues of evolving changes to financial markets, monetary policy and financial regulation.

Gregory Hess, PhD, the Russell S. Bock Chair of Public Economics and Taxation, is Vice President for Academic Affairs and Dean of the Faculty at the Robert Day School of Economics and Finance, Claremont McKenna College in Claremont, CA. He has served as an economist at the Federal Reserve Board in Washington, D.C., and has been a visiting scholar at the Bank of Japan, the International Monetary Fund and the Federal Reserve Banks of Cleveland, Kansas City and St. Louis.

1.5 CLE credits provided by the Monterey County Bar Association
1.5 CE units provided by CFP®

**\$20 (90-minute breakfast seminar)
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720 Via Mirada
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Presented by



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