

2016

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TRAILBLAZERS

DIVORCE, TRUSTS & ESTATES



Custom Publishing Supplement to *The National Law Journal*



Dear Readers,

Welcome to the inaugural issue of *Divorce, Trusts & Estates Trailblazers*, a special supplement developed by the business arm of *The National Law Journal*. In the pages that follow, you'll read profiles of people who continue to make their mark in various aspects of legal work in the areas of family law, trusts & estates. While many of those recognized come at the negotiation and strategic planning processes from different angles, a common thread ties them together: each has shown a deep passion and perseverance in pursuit of their mission, having achieved remarkable successes along the way.

We received hundreds of nominations cast in favor of this year's honorees and a cast of other leading minds who will surely be recognized in years to come. We took time to vet each submission and interviewed each *Divorce, Trust & Estates Trailblazer* to find out what has driven them to reach success. In the pages that follow, I think you'll enjoy reading these short findings.

As with all *NLJ supplements*, the list is never complete. Our goal is to spotlight those making a big difference and the search never ends. If you have someone you feel should make our next list, please reach out and let us know. We hope you enjoy this special section and look forward to hearing from you with your nominations for next year's list!

Congratulations again to this year's honorees.

All the best,

Kenneth A. Gary

Vice President and Group Publisher, *The National Law Journal & Legal Times*

THE NATIONAL LAW JOURNAL

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An **ALM** publication



SANFORD K. AIN

AIN & BANK, P.C.

PIONEER SPIRIT While Sandy Ain has handled other types of legal matters, he focuses on family law. "I enjoy working with people and helping them through difficult times." Many of Ain's clients are highly successful. "They have asked me to oversee everything they do because they have come to trust my judgment. And pragmatic judgment—also known as common sense—is the key."

TRAILS BLAZED Ain has found advantages to practicing in three different jurisdictions. "I've changed the law in Maryland, Washington, D.C., and Virginia." In Maryland, he helped develop law regarding separate property versus marital property, an approach that was later adopted in Virginia. Ain also served as counsel to the American Academy of Matrimonial Lawyers under two different presidents. In 2004, the academy came out in favor of same-sex marriage. "That was not very popular. As counsel I helped to build the consensus from lawyers all over the country." They did that by focusing on the advantages to children of allowing same-sex couples to marry.

FUTURE EXPLORATIONS Ain sees the future of family law running parallel to law in general. "The judiciary is shrinking because judges are not getting appointed by Congress and state legislatures are cutting back. That puts more pressure on the courts and has the impact that it's more difficult and expensive to go to trial." That means many more lawyers are settling cases and finding alternative dispute resolutions. He also believes the percentage of people divorcing will decrease since couples are marrying later and more are living together without marrying.



RONALD D. AUCUTT

MCGUIREWOODS LLP

PIONEER SPIRIT Ron Aucutt knew he wanted to be a tax lawyer and chose a firm for its corporate income tax practice in 1975. After his work began shifting away from individuals to large corporate income tax cases, he moved to McGuireWoods in 1998.

TRAILS BLAZED As past president of the American College of Trust and Estate Counsel, Aucutt was involved with the one-year repeal of the estate tax in 2010. "It seems crazy, but it's not uncommon to do this sort of thing when there are budget issues involved. When Congress failed to act in 2009, no one knew what to do." Around that time, he became chair of ACTEC's newly created Washington Affairs Committee and worked to offer practical advice to Congress around the repeal. "One of the most important things was for Congress to agree that when it enacted the Estate Tax retroactive back to 2010, it would do so in an optional fashion. That took some persuasion, but it was as a matter of fairness and simplicity." The next step was convincing Congress to allow for an opt-out. "This helped make the 2010 nightmare move more smoothly."

FUTURE EXPLORATIONS The estate tax will remain in approximately its current form for another generation. That means only a very small part of the population will be subject to it, and his practice will continue to focus on a smaller number of people who need estate tax planning. "But the profession in general will spend more time on income tax planning, retirement benefit planning and even some non-tax issues like family communications and transmission of family priorities and succession."



ERIC S. SOLOTOFF, ROBERT A. EPSTEIN AND ELIANA BAER

FOX ROTHSCHILD LLP

PIONEER SPIRIT Eliana Baer thought she would be a tax attorney but changed her mind after her first tax class in law school. As a summer associate, she worked on a divorce case and became interested in family law. Eric Solotoff supervised the family law section of a civil clinic following law school and found the practice interesting. And Robert Epstein was working as a labor and employment lawyer when his firm merged with Fox Rothschild, and "Eric's family law team needed help. I wanted to be in court more and deal with people in a one-to-one basis."

TRAILS BLAZED The team has been very active with social media and technology. When Solotoff came to Fox Rothschild in 2008, part of the agreement was to start a family law blog for New Jersey. "It became a juggernaut, and one of the more popular blogs that the firm has published." Baer developed the idea for a mobile app on divorce in New Jersey. "That's how people consume information. We have a huge presence on the Internet, but we want to be visible the first place they look in all media." Epstein and Baer have also created podcasts. "People will click and listen to informative topics," said Epstein.

FUTURE EXPLORATIONS Solotoff expects to see a greater emphasis on alternative dispute resolution. "There are more mediations and arbitrations than ever. It may not be cheaper, but it definitely helps clients get a result they are more comfortable with." Epstein is working to develop the next marketing innovation. "It may be in connection with new legislative changes and to get people information." Baer sees clients being more informed when they start. "They take a lot of ownership of their own cases, and it's a good thing."



DENNIS I. BELCHER

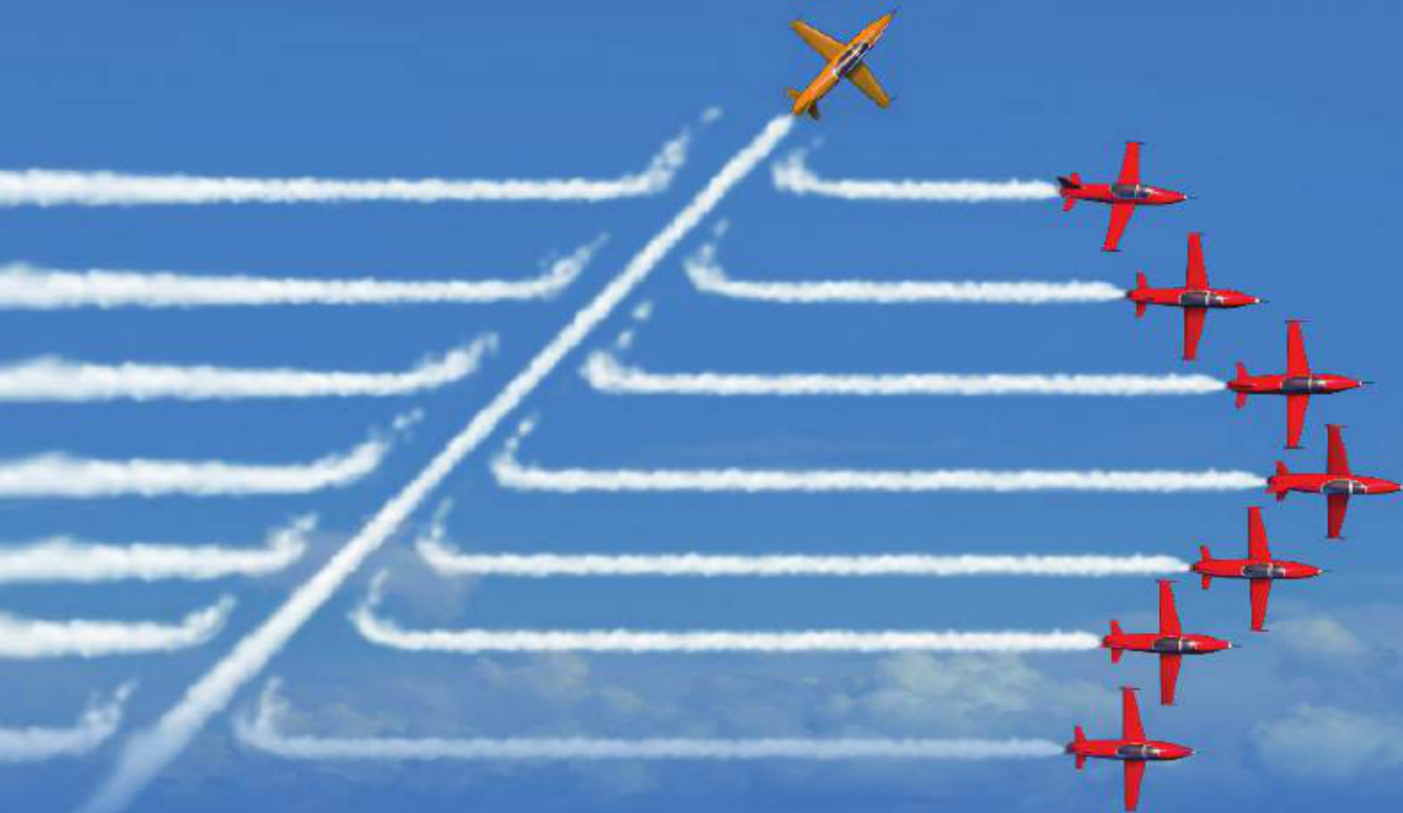
MCGUIREWOODS LLP

PIONEER SPIRIT Dennis Belcher represents wealthy individuals in both trusts and estates work and family law with the goal of preserving their assets. When he handled a high-profile divorce, he realized how similar it is to a contentious estate matter. "Both deal with big life issues—death or divorce." Both areas also involve preserving and allocating wealth and substantive issues, taxes and valuations.

TRAILS BLAZED Belcher has been very active in the American College of Trust and Estate Counsel and the ABA. This has allowed him to speak on behalf of the profession. "In the early 2000s, I headed up a group of lawyers and accountants that presented well over 200 pages of proposed changes to estate tax law. I put it into a booklet that found its way to Congress, and they were able to make good changes." He has also spoken before congressional committees on reforming estate tax law, including on patents on tax techniques. "Someone had gained a patent on a tax technique that others couldn't use unless paying a royalty to the patent owner. I testified in a hearing before a House subcommittee on why Congress should prohibit the patenting of tax techniques, and eventually it became law."

FUTURE EXPLORATIONS In an election year, many of today's political candidates talk about solving complicated problems with simple solutions. "Life is so complicated that I worry about the ability of the middle class to handle those complications." For example, the \$5 million estate tax exemption means that very few people need to worry about estate tax planning, which simplifies tax matters, but doesn't impact family issues related to the estate.

Blazing new trails in family law



Eric S. Solotoff



Robert A. Epstein



Eliana Baer

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*Denotes family law capacity



RICHARD A. CAMPBELL

MAYER BROWN LLP

PIONEER SPIRIT Before going to law school, Rich Campbell taught high school math. After law school, he wanted to be more of a counselor than an adversarial lawyer, so he was attracted to trusts and estates. "There are also a lot of numbers involved, so it's a great fit."

TRAILS BLAZED When Malaysia Airlines Flight 370 disappeared in March 2014, a married couple on board left behind two young children. Campbell needed to prove the parents were dead to allow the children to access their assets. To do so, he needed to prove that they were truly missing and overcome the convention that people must be missing for seven years to be presumed dead. "The first thing we had to do was prove they were on the plane. The airline originally refused to authenticate a passenger manifest, but eventually did." Campbell was able to get the reports from the Australian equivalent of the National Transportation Safety Board admitted into evidence, which helped overcome the seven-year issue and enabled him to convince the court to appoint the father and cousin of the deceased as executors. In another groundbreaking example, Campbell helped a very small poetry organization manage a large bequest from Ruth Lilly of the Eli Lilly fortune. "It was a very large gift for such a small organization, and it transformed it into the largest literary organization in the world."

FUTURE EXPLORATIONS As families become more globalized, estate planning will involve more families with parents residing in different countries. Campbell also expects wealthy families to struggle with how much to give their children and grandchildren, as opposed to more targeted charitable endeavors. "Clients are fine-tuning a lot more of what they want to do with their charitable dollars—they don't want to just hand over a check."



JULIA SATTI COSENTINO AND MELISSA SAMPSON MCMORROW

NUTTER MCCLENNEN & FISH LLP

PIONEER SPIRIT Julia Satti Cosentino and Melissa Sampson McMorrow co-chair Nutter Charitable Advisors, which serves legal and strategic needs of philanthropists, family foundations and other nonprofits. Cosentino never planned to do trusts and estates work until she realized it touches on so many areas of law. McMorrow focuses mostly on the tax aspects of trusts and estates.

TRAILS BLAZED NCA was created in 2005 to address social problems at the same time charities were being increasingly regulated and pressured to prove their effectiveness. NCA combines this approach with its tax and trusts and estates knowledge. According to McMorrow, "Combining these areas of expertise may seem obvious now, but it was not when we started." NCA provides services to clients who are more interested in impact investing and demanding performances, rather than just writing checks. As one example, Cosentino points to PRI, or program-related investment, which allows private foundations to administer cash grants. "This assists them in doing work that helps achieve that mission and also meet the tax code requirement to distribute 5 percent each year."

FUTURE EXPLORATIONS Cosentino sees more clients interested in social impact. "They are looking at ESG factors—environmental, social and government. Social impact is the thread that runs through all we do for clients." McMorrow sees lines blurring between the for-profit and nonprofit worlds. In addition to working with tax and estate planning attorneys, she is also collaborating with Nutter's emerging companies group. "You see the business world with more of a social conscience and the charity world becoming a little more business savvy."



JULIA CRAFT

JOSEPH HOLLANDER & CRAFT

PIONEER SPIRIT Julia Craft began her career prosecuting sex offenses as an assistant district attorney in Kansas. After leaving the DA's office she began her own practice and started doing family law. "It clicked, and it's what I do exclusively now."

TRAILS BLAZED Craft began building her practice with referrals from other attorneys and law enforcement officers from her days as a DA. "I was looking to be fair and reasonable about fees, since my clients often don't have the wherewithal to pay giant retainers." She still frequently gets referrals for divorce cases from those in law enforcement. "They have some of the highest divorce rates, even though they aren't the highest paying. It's often the high stress, hours and time under-cover." Law enforcement officers bring different considerations to family law cases, since they are held to a different standard. If an officer is even accused of violating professional standards, an investigation is opened with his or her department.

FUTURE EXPLORATIONS Craft has seen an evolution in divorce cases from a preference of residential custody with one parent, typically the mother, to a more equal custody arrangement. "Sometimes that's financially motivated, but usually it's not. It's a recognition in our system that everything else being equal, why shouldn't a child spend equal time with both parents?" Same-sex relationships are also evolving and impacting family law. She has frequently represented clients in same-sex relationships. "We often had to be inventive in how we represented them in terms of domestic areas. But the law has changed."



STEPHEN CULLEN

MILES & STOCKBRIDGE P.C.

PIONEER SPIRIT Before becoming a lawyer, Stephen Cullen taught in inner city high schools in Scotland. "I felt I wasn't having an impact on anyone and thought I might be more helpful in family law." He practiced in Scotland before falling in love with an American. "I moved to the United States and ended up doing international family law."

TRAILS BLAZED Many of Cullen's cases are pro bono. "If you are in family law, you have to buy in to the fact that not everyone can pay." In one highly publicized case, he represented a woman whose husband had taken their sons back to Pakistan without her consent while she was giving birth in the United Kingdom. When the boys were finally located in the United States, the international family law issues began, since the mother needed emergency documents to come to the United States and the children needed emergency status to leave. "They are now home, and the family is united." Cullen's cases often involve such jurisdictional battles, including a case that was covered by CNN where the father had custody and the wife took the children to Egypt.

FUTURE EXPLORATIONS When Cullen began practicing, fewer than 20 countries had signed on to the main international treaties covering international family law. "Now there are over 80." He has seen cases in 39 states, along with Puerto Rico and Washington, D.C. "I hope to get to the last 11. Through that experience, I try to bring some common ground to the way federal courts handle this type of work." He is also currently writing a book on international family law.



ALLEN A. DREXEL

DREXEL LLC

PIONEER SPIRIT Allen Drexel's interest in family law dates back to childhood. "When I was eight, I had to testify in open court, in front of my parents and a jury, at my own child custody hearing." And even before graduating from law school and becoming a litigator, he worked to support LGBT equality. "Marriage and other family law issues had leapt to the forefront of the LGBT civil rights movement when I started practicing, and working in this field knitted that cause, my legal training and other life experiences together pretty neatly."

TRAILS BLAZED Drexel co-chaired the LGBT Rights Committee of the New York City Bar Association for three years. In that role he co-authored *1,324 Reasons for Marriage Equality in New York State*, an influential report jointly published by the New York City Bar and the Empire State Pride Agenda Foundation. "I also litigated the first case in which a New York court, in route to granting a couple's divorce, recognized their same-sex marriage solemnized in another state, even though same-sex couples could not marry in New York at that time." Drexel served as counsel of record on an amicus brief for multiple bar associations which endorsed recognition of the parental status of a nonbiological mother of a child born via artificial insemination during a same-sex couple's Vermont civil union. "You can easily imagine the effect of denying legal standing to nonbiological mothers in cases like this—potentially enormous injury to children, psychologically and otherwise."

FUTURE EXPLORATIONS He foresees more legislative initiatives in conservative states to limit the legal benefits for same-sex couples following the U.S. Supreme Court's *Windsor* and *Obergefell* decisions, including more "separate but equal" bills, which, for example, require same-sex couples to get their licenses at the Division of Motor Vehicles. "And I would not be surprised to see state legislators start to perform surgery on the marriage laws, snipping out particular and important historical rights—such as parental rights—as they apply to same-sex couples."



JAMES H. FELDMAN

JENNER & BLOCK

PIONEER SPIRIT Jim Feldman's first job as a lawyer was with Volunteers in Service to America (VISTA) in New York, where he partnered with a team of health professionals to work with the mentally ill, addicted and homeless. He joined Jenner & Block in 1976. In 1977, the Illinois Marriage and Dissolution of Marriage Act passed, which was co-authored by firm name partner Albert Jenner. "I helped educate the bench and bar about the law, writing on it for the next ten years in the annotated statutes."

TRAILS BLAZED Feldman litigated divorce cases for many years when divorce was almost exclusively litigated, adversarial and public. "It was usually damaging to the family, and children were often harmed." A child of divorce himself, Feldman had no contact with his father from age seven until he became an adult. "I've often felt that my own childhood would have been different if my parents had been offered modern divorce options involving mental health professionals." Feldman is a strong advocate for alternative dispute resolution models. "You can advocate both for your client and for a process that works best for the family." He chaired the board of the Family Institute at Northwestern University, a nonprofit devoted to families and couples therapy, research and education of family therapists. He has also written and lectured extensively and worked to change divorce laws, most recently co-drafting the 2014 mediation rules for the domestic relations courts of Cook County.

FUTURE EXPLORATIONS Feldman believes that the emphasis on family privacy and a professional team approach are the future of divorce practice. "The lawyer's role is changing. Managing a holistic process of this kind can be even more challenging than litigation. New skills are required to serve the client's best interest."



CHARLES D. "SKIP" FOX

MCGUIREWOODS LLP

PIONEER SPIRIT Skip Fox fell in love with trusts and estates his second year of law school. He was working as a summer associate at Schiff Hardin as they were developing a practice. "Roy Adams was a visionary who believed that a trusts and estates practice didn't just have to supplement litigation or a corporate practice." Fox joined McGuireWoods when they invited him to work in their Charlottesville, Virginia, office. "Charlottesville is my favorite place in the world."

TRAILS BLAZED He has worked to reform the estate tax and inform the public and members of Congress of its detriments. "It helped bring about the 2001 tax act that saw the one-year repeal and the 2010 compromise, with the exemption increased to \$5 million and indexed for inflation." Since 2001, Fox has also focused on the impact of state estate taxes based on the federal credit, which has been phased out in some places, while other states have repealed the death tax. "We've built a chart of which states have an estate tax. We helped educate people, and you've seen states like New York, Maryland, Maine and Hawaii increase their threshold to be equal to federal exemptions." He is also a faculty member of the National Trust School and the National Graduate Trust School.

FUTURE EXPLORATIONS "Unless Republicans win both the presidency and both houses of Congress, we're not going to see any changes with estate taxes." Fox would like to see comprehensive tax reform, either by eliminating the estate tax or keeping the high exemption. "The place things are going to happen in the future is the whole area of irrevocable trust and how much flexibility can be built into it."



A. SILVANA GINER

CHOATE HALL & STEWART LLP

PIONEER SPIRIT Nan Giner learned in law school classes and through a summer job that she liked puzzles and relationships. "It was a process of elimination, and I surprised myself by realizing that trusts and estates would be a good fit for me."

TRAILS BLAZED Many of Giner's clients are self-made. "My work is about being creative before a big liquidity event occurs. That means leveraging taxes but also building a flexible plan for the long-term benefit of a family that can include charitable components and an exit strategy." All clients are different and have different goals. Privacy is often a major consideration, both within a family and outside of it. Giner can have many conversations with her clients, since goals can change. She works with them to develop trusts that factor in the impact on children and how not to get in the way of motivation. "It's not just distributions, but educating the family about what it means. It's easy enough to put a trust document together; the hard part is the trust issues. You need a flexible vehicle to do all that."

FUTURE EXPLORATIONS Trusts and estates will continue to grow. "There's an aging population, a lot of money out there and a lot of planning to do." Technology will change many things, including legal services. "I don't think you can replace your relationships with technology, but it will have some impact."



ROBERT R. GALLOWAY

BAKER & HOSTETLER LLP

PIONEER SPIRIT Galloway utilizes his broad background in tax law, LLCs and corporate law to advise family offices, bank trustees and privately held companies. His goal is to bring creative solutions to complicated fiduciary and family issues.

TRAILS BLAZED Galloway is among the few private wealth planning attorneys experienced in designing private trust companies. These relatively unusual entities "greatly simplify the management of complex family trusts. In addition, PTCs are a way for often far-flung family members to remain involved with each other and to guide younger generations in the responsibilities that come with wealth." Increasingly, he also has been engaged in representing trustees as state laws keep changing.

FUTURE EXPLORATIONS The consolidation in trusts and estates work will continue, as smaller firms exit the practice area and medium-size firms merge. Clients will also continue to care about protecting their assets and safeguarding their children. That means the focus will be less on tax laws and more on trust laws. "The broadening of flexible trust laws from state to state will continue." More financial advisory firms and accounting firms are also developing their own estate planning capabilities. "That's really eaten into the business of small law firms, but for larger firms it's actually a benefit. We can focus our time on the knotty legal and trust law issues that affect high-net-worth families."



DAVID HANDLER

KIRKLAND & ELLIS LLP

PIONEER SPIRIT David Handler did not set out to be a trusts and estates lawyer. "I didn't know the field existed." A finance major in college, he took a class in estate and gift taxes in law school, then was seated with some trusts and estates lawyers as a summer associate. "It went from there."

TRAILS BLAZED Handler focuses on thinking in new ways and not always resorting to the same tools. "Usually it comes from a need." He has developed the health and education exclusion trust (HEET) and the remainder purchase marital (RPM) trust, as well as leveraging the marital estate trust. "With the HEET and RPM trust, I took a closer look at the tax code to find exceptions to general rules." Sometimes, he even advises clients to make gifts and pay the taxes. "It's anathema, but it fits in certain circumstances."

FUTURE EXPLORATIONS The future of the practice may depend on who wins the upcoming presidential and congressional elections. "Tax rates have gone down a lot, and exemptions are up in recent years. A lot of the planning has been skewed to the very wealthy because the exemption has gone up to \$5 million." He has seen the need for tax avoidance to shift to exclusively wealthier groups of clients. "The need for tax planning has increased, but the number who need it has decreased." People with estates under \$10 million often find they should be concerned more with business succession than tax planning.



BakerHostetler congratulates **Rob Galloway**
on being recognized as a **National Law Journal 2016**
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HEATHER HOSTETTER

HOSTETTER STRENT LLC

PIONEER SPIRIT Heather Hostetter began her legal career as a public defender, but rethought that path when a family law professor at Boston University inspired her to try family law. "You still represent real people and still go to court. The stakes may not be as high as in criminal cases, but they are still quite high." She not only helps people end marriages, she also helps them achieve financial security and ensure access to their children.

TRAILS BLAZED Family law requires attorneys to bring to bear a full range of skills, including negotiating and the ability to try cases. While she believes it is generally better to settle, Hostetter will go to court when necessary. "Some cases are really difficult to settle, such as those involving substance abuse, false accusations of sexual abuse and mental illness. I often help those three types of people get access to their children. I bring empirical information about parenting and child development to overcome problems that may scare a court." Hostetter also deals with high-net-worth individuals who want to keep custody issues private. "I've come up with some creative ways to push settlements and keep them out of the press."

FUTURE EXPLORATIONS Hostetter sees two significant trends. The first involves same-sex couples. Legal rights are still not clear, particularly around children who were part of the relationship before the couple got married. The second trend involves millennials and their life choices, since fewer are getting married, but they are still living together, buying property and having children together. "The next challenge will be to deal with the different paradigm."



MARIA P. IMBALZANO

STARK & STARK

PIONEER SPIRIT Maria Imbalzano started her career as a paralegal and went to law school in order to become a trusts and estates attorney. When she began at Stark & Stark 32 years ago, the divorce attorney was leaving. "They weren't finding anyone, so I saw the opportunity and agreed to take a shot." She did a great deal of research, read the treatises and then started taking divorce cases. While she straddled both trusts and estates and divorce matters, she gradually began doing more and more matrimonial work.

TRAILS BLAZED A court-approved family law mediator, Imbalzano has been trained in practicing collaborative divorce law since 2011. "I love the collaborative process. It's fairly new in New Jersey. The process is very different from litigation." Lawyers from both sides work with a divorce coach, who comes to every meeting, and the parties. "We try to look at objectives and get to the issues by focusing on the kids and the parties. It's a real shift in the ways attorneys think. And it's definitely better financially for the clients."

FUTURE EXPLORATIONS Imbalzano sees more collaboration in matrimonial cases, as well as juvenile cases. "Courts are so backlogged; it's expensive, stressful and time-consuming." Imbalzano says her last trip to court was a 20-day trial that lasted more than eight months, and it took two years to get the decision. "The collaborative process is fairly new, but it has to catch on, like mediation did. It will be the wave of the future and better for everyone."



MAGGIE I. KAMINER

KAMINER, KOUZI & ASSOCIATES LLP

PIONEER SPIRIT Maggie Kaminer has always been interested in family-related topics. In law school, she wrote for the *Journal of Gender, Social Policy and the Law*. After graduation, she knew she wanted to work at a small firm and was lucky to be hired as an associate at one that handled matrimonial law in Rockville, Maryland. "It was a good fit, and I felt I was good at it, but also really enjoyed the work."

TRAILS BLAZED In matrimonial law, most clients are not looking forward to the process or the fact that they are getting divorced or separated. "A big focus of my practice is remaining calm with the client all the time and being a sort of steady force of nature for them." In one pro bono case, Kaminer represented someone who left a strict religious community, while making a major lifestyle change, all while dealing with children and custody issues. "The work we did on that had a profound effect on the client's life and her ability to move forward. Divorce is not always about money." Even though matrimonial law is litigation-focused, she serves as a neutral evaluator for the court system when the courts believe a case can be settled.

FUTURE EXPLORATIONS Kaminer's firm consists of three women, with a focus on work-life balance. "I hope to continue representing clients as I have been for the last 15 years with a focus on making the process as smooth and painless as possible and with an eye on the resolution of cases." At the same time, she cares for her own family and her own children. "You can see all sides of the coin and what people are going through. It puts your own day-to-day life into perspective. I plan to keep on doing what I have been."



MICHAEL KOSNITZKY

BOIES, SCHILLER & FLEXNER LLP

PIONEER SPIRIT Mike Kosnitzky was a CPA while going to law school at night. He started as a tax lawyer, and his practice evolved to tax defense for wealthy clients. He now focuses on charitable work for very wealthy clients in New York, Miami, London, Los Angeles and the Silicon Valley who face issues and concerns that rise above typical estate planning. "If someone comes in with a routine situation, we will tell them that we're probably not the best firm for them."

TRAILS BLAZED Many of Kosnitzky's clients already have trusts and estate plans in place and are looking to give away their wealth. "I view myself as someone who focuses holistically on wealth preservation and risk assessment and redirecting wealth. It's not one size fits all." Some of his clients look to deploy their wealth in ways that it has more impact. That may involve moving resources to for-profit entities or lending to nonprofits rather than direct donations. His practice goes beyond trusts and estates to encompass other risks such as naming rights and sponsorships rather than charitable contributions.

FUTURE EXPLORATIONS There is a dichotomy between super-high-net-worth individuals and everyone else. "Their focus is less on wealth preservation, because there's so much there, and more on giving their assets away. It's a scorecard at this point." Wealth redirection is a trend that millennials are focusing on. "They are still giving money away, but in a smarter way." Clients who invest in art will also need to understand the value side and cycles of those types of investments.



JEFFERY M. LEVING

LAW OFFICES OF JEFFERY M. LEVING, LTD.

PIONEER SPIRIT Jeffery Leving's parents divorced when he was a child. After law school, he worked for Chicago Volunteer Legal Services. "Then I went out on my own and started handling just about any case where I found a victim to help. I quickly noticed that there is tremendous bias against fathers in the system." One judge actually cautioned him against trying to build a career representing fathers. "That judge became my client, so he was appreciative I didn't take his advice."

TRAILS BLAZED "Someone had to create some kind of subspecialty focusing on a father's legal rights. I feel proud to have done it." In 1981, he represented a father whose former lawyer mishandled his case. The mother was involved in a car accident while under the influence that left the child with brain damage, but she still got custody. Leving was able to get the father temporary custody. "The judge ruled that when the mother was out of rehab, the child better go back to her. That really bothered me." Early on, he also represented a father falsely accused by the mother of sexually molesting his son. "I tried the case and won at trial, but the judge ordered supervised visitation 'to ensure that no more false claims would arise.' It was not right. The right thing would have been to lock up the mother and hold her accountable for the false accusations." He also helped reunite Elian Gonzalez with his father in Cuba and is a co-author of Illinois' joint custody law.

FUTURE EXPLORATIONS The absence of a father can have a devastating effect. "It has to change. I recently spoke with President Obama, and he agreed there were government disincentives against fathers." There will eventually be family neutrality in court. "I'm hoping it never swings too far where mothers have to fight to have a relationship with their children like fathers have had to."



WILLIAM LIPKIND

WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

PIONEER SPIRIT Bill Lipkind knew in law school that he wanted to do trusts and estates work. "It's intellectually stimulating and emotionally rewarding. There's a real satisfaction in helping people protect themselves."

TRAILS BLAZED Lipkind points to several areas where he has made contributions. One was convincing the IRS to allow forms of trusts to be restructured to minimize tax owed under the alternative minimum tax, including getting the ownership in a trust where the owner is in a non-tax state. The first ruling was in 2012, with a 2013 public announcement. "I was also the first person—maybe the only person—to get a private letter ruling from the IRS where there was a self-settlement and the IRS admitted a particular offshore trust was actually outside the estate. That ruling became public in 1993." Lipkind has also been able to help family businesses with succession issues while the owners are still alive. "It's very emotionally reassuring for the families. I'm exceedingly proud of these types of situations."

FUTURE EXPLORATIONS Lipkind predicts more trusts will be used to protect clients and their loved ones. He is also concerned about where trust law is going. "There is a movement by the intellectuals who do the restatements to nibble away at the spendthrift provisions in trusts. There is the worry there will be an evolution that if a beneficiary has a whole slew of powers, it may all work for federal estate tax purposes, but it could create 'ownership equivalents' as a doctrine. We have to be cautious about this creeping of beneficiaries' interests."



CHARLES FOX MILLER

BOIES, SCHILLER & FLEXNER LLP

PIONEER SPIRIT Charles Fox Miller's father and uncle practiced family law, and that's what he grew up knowing. While he moved to New York after law school, he eventually returned to his father's firm. "My whole career has been trying to take what they taught me and practice in my own way."

TRAILS BLAZED In 2007, Boies Schiller acquired Miller's family law practice. "The goal since then has been to nationalize and institutionalize how they practice." While family law practices are typically local, preparation and hard work translate to every jurisdiction. "At the same time, we try to take a concentrated focus. We try to put a great deal of attention into detail. These cases are very important to our clients." Miller also handles some international divorce cases, which raise challenging custody issues. His clients may have assets in multiple jurisdictions, which further complicates matters.

FUTURE EXPLORATIONS Family law is dynamic and changing rapidly. Miller sees two trends that are in tension. "The nature of marriage and family is evolving. Different types of couples can marry, a number of people want children out of marriage and there are questions about who has paternal rights. On the other hand, there's a trend to simplify issues by implementing guidelines and formulas and trying to make divorces and family matters more predictive." However, in the changing of long-standing standards, those divorcing after years of marriage face uncertainty. For example, mothers who stayed home to raise children may no longer be eligible for alimony if the marriage ends. "We are taking away discretion from judges at a time when complexity is increasing."



MICHELE MULROONEY

VENABLE LLP

PIONEER SPIRIT Michele Mulrooney was an undergrad accounting major and planned to become a partnership-track tax lawyer. "Thirty years ago, a trusts and estates attorney asked me to try it. And I never left."

TRAILS BLAZED Mulrooney does traditional high-end estate planning, and about half her clients are Hollywood entertainers. "I very often structure divorce and premarital agreements. For a high-net-worth client, tax law is important in a prenup. Often, my clients don't understand assets like profit participation and copyrights." She helps entertainers get their head around their unique assets that affect net worth. "Entertainers don't have a lot of people they trust." She works with family lawyers and forensic accountants to structure agreements. She will also frequently handle both prenuptial agreements, then, ultimately a divorce for the same client. High-net-worth second generations need to consider prenups as well. When inheritances are received in trust, spousal support becomes a concern. When laws change, like the threat of valuation regulations, she works on sales of many family entities. "What's unique is the interrelated divorce collaboration with family and prenups."

FUTURE EXPLORATIONS It is unlikely that the estate tax will be eliminated. "If it is, that would be a big change. But it wouldn't eliminate the need for trusts and estates lawyers." Mulrooney also does a great deal of estate administration, and that work would continue even if there is no estate tax, along with cross-border work. "People will always get married, divorced and die. So I see a rosy future."



MANYA DEVA NATAN

SSS LEGAL & CONSULTANCY SERVICES

PIONEER SPIRIT While Manya Deva Natan wanted to be a trusts and estates attorney, she was warned that it was a difficult practice area to enter since many big law firms don't have trusts and estates departments. So she went into real estate. "By that time I already had a master's in international affairs, so when I had an opportunity to go to a smaller firm to do trusts and estates, with a focus on international issues, I did it." In 2013 she struck out on her own with a focus on international estate planning and real estate clients.

TRAILS BLAZED Natan's clients often are noncitizen spouses or are from another country, and they may have assets in multiple jurisdictions. One client was a British couple who had children and all were permanent U.S. residents. The husband had a gambling problem and had lost much of the family fortune. The wife wanted to protect the assets, rather than get a divorce, "which is unusual." Natan created a trust that the wife had sole access to, with an annuity in England that the husband could access. "They didn't want to divorce, so it took a more collaborative approach. I often get cases that require thinking outside the box to make it work for both people."

FUTURE EXPLORATIONS The future will hold more opportunity for this type of work. In an increasingly global world, lawyers will need to work collaboratively. "Trusts and estates are at their essence collaborative. The work involves CPAs, financial advisors and advisors in other countries, with international matters."



JUDITH POLLER

PRYOR CASHMAN LLP

PIONEER SPIRIT Judy Poller was a litigator at a large firm when one of the partners asked her to take a divorce case. "Everyone ran away. But I liked dealing with people. I became the go-to person for the litigation group when a divorce came in." For 20 years, she divided her time between trusts and estates and divorce. Now, she focuses on family law.

TRAILS BLAZED Her trusts and estates background has been very useful when dealing with divorce cases, since she doesn't need to call on attorneys in other practice areas for advice. "When trusts are in place that need to end, you need to know how to end them." This can be particularly helpful as couples divorce after decades of marriage and/or want prenuptial agreements for a second marriage. Poller has carved out a niche representing divorcing clients who have children with special needs and helps them understand the costs and the children's long-term needs. She focuses on a team approach and works with financial planners, real estate professionals, accountants and other experts. "That is invaluable, especially with a child with special needs."

FUTURE EXPLORATIONS The collaborative law approach, which involves a mental health professional and avoids courts, has been slow to catch on in New York. "But courts are trying to get people to do more mediation, so there's hope that collaborative will catch on, too." Courts are not fully equipped to handle special needs cases, and judges are overworked. "We need more resources to find ways of not fighting so much and keeping kids out of the fray. Without protocols and resources such as mental health professionals, it won't change."



JAMES A. REED

BINGHAM GREENEBAUM DOLL LLP

PIONEER SPIRIT It was during an internship with a high-profile divorce lawyer in Indianapolis that Jim Reed became smitten with family law. After working with his mentor for years and then establishing his own practice, he realized his clients needed other legal services. So he joined Bingham Greenebaum. "As my clients got bigger and more sophisticated with more assets, I kept making my platform bigger."

TRAILS BLAZED Reed has worked to bring the same level of sophistication to divorce cases as other areas of law. "I refused to accept that this is a second class area of law. It's one of the most complicated areas you can practice." He has also embraced technology. Since family law clients often come through recommendations, he included video on his website very early on. "The clients will look at your presence on the Internet to get a feel as to whether they can interact with you, so you have to be very aware of how you present yourself." He also does radio work, television interviews, writing, blogging and tweeting. Reed works with clients to take care of all their personal issues, not just divorce. "Many times I will work with a client through a divorce, get to know them, then work on estate planning, which is closely tied. Then when they have a business matter, I can connect them with that type of expertise."

FUTURE EXPLORATIONS Reed foresees the more complicated, business-related divorces being handled by large firms, since boutiques will have difficulty with cases that are corporate in nature. "You often need more than a specialized group or a single practitioner can handle."



THOMAS W. RICHARDSON

ARNOLD & PORTER

PIONEER SPIRIT Thomas Richardson was a summer associate at Milbank Tweed. "That firm had one of the premier trusts and estates practices in the world." He moved to Arnold & Porter in 1992, to be with his wife in Washington, D.C., and has been there ever since.

TRAILS BLAZED When Richardson began doing trusts and estates in 1992, it was a relatively sleepy practice area. "It's changed dramatically, in part due to my efforts. Now it's an important and respected practice in well-known firms." He points to real estate clients and their families, for whom he has created some innovative tax-sensitive and charitable foundation structures. "These are designed to achieve a no-tax estate without having to break up the real estate empire."

FUTURE EXPLORATIONS "The future of trusts and estates is very bright. This is especially true for large law firms, since many have dismantled their trusts and estates departments, leaving fewer and fewer players on the platform." That opens up demand for very sophisticated tax and estate services. "The demand is greater than the ability of high-end professionals to service it." Depending on how the tax debate is viewed, Richardson still sees a demand among ultra-high-net-worth clients for non-tax-related advice, such as philosophies on how money should be allocated among heirs and whether leaving too much to family members is harmful. "If the parenting has been done right, then the money won't harm the child. It may become a burden, but it won't harm them."



BRAD J. RICHTER

FRIED, FRANK, HARRIS, SHRIVER & JACOBSON LLP

PIONEER SPIRIT As a summer associate, Brad Richter researched how clients could save millions by physically passing gold bars from one person to another in a bank vault. "I thought initially that trusts and estates might be a boring area, but I got hooked early—this stuff is fascinating! There are interconnected legal aspects, such as complex substantive and tax laws, but also myriad nonlegal aspects, like family dynamics psychological angles and business considerations."

TRAILS BLAZED Richter works with ultra-high-net-worth families and individuals, some of whom have passed billions down through multiple generations and others who are self-made. Along with international clients, he also works with CEOs, hedge fund types, entertainers, inventors and every group in between. "I began programming computers when in my early teens. My background allows me to blend technology with the business of law. And increasingly, law is becoming a business." He designed and wrote a program that integrates document automation with macro-enabled spreadsheet calculations, automatically generating the documents, summary memo, charting and numeric examples of tax savings. "It can do in a matter of 60-90 seconds what would take other firms hours and hours to produce. It's more accurate, too. It's a win for clients because it's more efficient; it's a win for the advisor because it frees time for more interesting work; and it's a win for the firm because it's more profitable."

FUTURE EXPLORATIONS Within trusts and estates, there will be an increasingly specialized cadre serving high-net-worth clients. There will be more internationalization, with multijurisdictional families becoming commonplace. The market will drive a mandatory increase in the use of technology in everyday law firm practice.



JOSHUA S. RUBENSTEIN

KATTEN MUCHIN ROSENMAN LLP

PIONEER SPIRIT Joshua Rubenstein is a fourth-generation trusts and estates lawyer. Growing up, he swore he would never be a lawyer and completed the coursework for a doctorate in Latin. "That was too practical," he says facetiously, "so I went to law school." After starting in antitrust work, he went into trusts and estates.

TRAILS BLAZED Active in bar groups, Rubenstein spearheaded efforts to repeal the independent estate tax in New York State, at that time the highest in the nation. "I've generally been involved in a lot of legislative changes that make it easier to do good planning for people to manage their estate better." Rubenstein has also combined tax planning with settling litigation. "I frequently get called on to address insolvable problems, where it appears people would sooner give all the money to the lawyers than allow anyone else to do anything. It's so personal. They are worried about the 'principle' rather than the 'principal.'" About two-thirds of his work is cross-border, where he helps clients take advantage of one country's laws over another's.

FUTURE EXPLORATIONS "It's an amazing time to be a trusts and estates lawyer. It's not cyclical. It doesn't have anything to do with the economy; it has to do with mortality." The fastest-growing population is over 65. "Since 2008, the bloom is also off the rose on public formations. With all the financial regulation, it's hideously expensive to go public. So more companies are staying private and keeping it in the family or even taking public companies back private."



A. CHRISTOPHER SEGA

VENABLE LLP

PIONEER SPIRIT Chris Sega began his career as an international banker and worked in Asia. After law school, he did international tax work. However, he found that working with big corporations and transactions didn't allow for much personal contact. After being assigned to an estate planning project, he realized he enjoyed it more. "It had the same complexity plus the human element."

TRAILS BLAZED Most of Sega's practice involves counseling clients on business succession, primarily from a tax perspective. "Very few lawyers have the MBA perspective along with the law degree." He also deals with personal revival trusts (PRTs) to protect assets of clients until they are revived through cryonics. "I can appreciate that people think it's odd and incredible, but the clients I have who do this are brilliant and extraordinarily accomplished. And I am not in a position to dispute what they see occurring in the future." Sega is also in his 15th year of teaching estate and gift tax courses in the LL.M. program at Georgetown University. "I've taught almost a whole generation of younger estate planners and gotten them enthusiastic about the beautiful, exciting world of estate planning."

FUTURE EXPLORATIONS His practice focuses on "the two inevitables": death and taxes. "The young lawyers we've been teaching will do a good job in both." Eventually, every ailment will be curable, which is where PRTs come in. "If that's the case, I don't see why death itself can't be addressed. The future is very promising for those who want to live a very long life."



JASON D. SMOLEN

SMOLEN PLEVY

PIONEER SPIRIT Growing up, Jason Smolen was taught that every wrong has a right and every problem has a solution. That led him to the law. "I gravitated to where I could take positive steps for clients that I can control and there are issues where I can find a solution. Clients think they are paying for the documents, but they are really paying for the solution."

TRAILS BLAZED With nonpublic companies, every generation must deal with the issue of a sale or termination in order to pass value along to the next generation. "We've been able to integrate a collaborative approach to solve this problem." An insurance agent once asked Smolen to oversee a buy-sell agreement to purchase about \$40 million in life insurance. "That is basically a gift for the government to tax that." Instead, he structured a buy-sell for \$20 million and purchased insurance in trust that kept the rest out of the estate. In another matter, he was asked to join a legal team having trouble completing a media deal. "I saved tens of millions by suggesting they do this, do that and sell that to make the puzzle fit." His firm has also established a scholarship at the George Mason University School of Law.

FUTURE EXPLORATIONS While firms must establish services at rates that people can pay, they also must resist simply commoditizing law. "There is a lack of education—some clients, particularly millennials, think it's like groceries. Those clients need to be educated that many elements of law are not a commodity." Firms must also stay on top of practices and deliver the best services in multidisciplinary ways. "Everything you do creates a ripple that affects everyone's business and life."



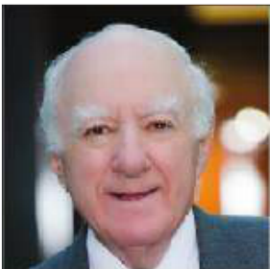
MARC STERN

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

PIONEER SPIRIT In 1985, Marc Stern worked as a summer clerk for two firms. One did constitutional law, which sounded interesting. The other was a traditional full-service law firm. A math major in college, Stern found himself to be much more interested in the trusts and estates work at the full-service firm.

TRAILS BLAZED For the last 20 years, Stern has taught an income taxation law course to accountants. "Teaching has helped me present information in a way that makes things more understandable to clients and also in resolution and in audit work. The key is to give the IRS what they want, provide documentation, but then explain it." One client received a \$20 million assessment for an unpaid tax gift. Stern got the case settled for \$900,000 for the husband, and then the wife. In another matter, after the NBA banned Donald Sterling for life and indicated that it would seize and auction the Clippers franchise, Stern helped successfully negotiate the franchise's sale.

FUTURE EXPLORATIONS People are living longer. His current work with the Sumner Redstone matter, involving the media mogul's health care agent, reflects a new focus on health care in estate planning. "People want to take control of how they want their health care to be handled. But the affluent can also hire caregivers, and there are ways to influence people that might be a deviation from their actual free will." Even though fewer will argue about estate taxes with the \$5 million exemption, there will still be issues for those with less money to fight about.



SHALE D. STILLER

DLA PIPER

PIONEER SPIRIT Shale Stiller began doing trusts and estates as an associate 56 years ago. It involved corporate, divorce and tax work. "It's a personal practice. I was too young to appreciate it then, but corporate lawyers don't get to keep their clients for 30 years. My clients from 50 years ago still use my services and have become social friends as well."

TRAILS BLAZED Stiller was recently involved in an estate tax matter where the IRS issued a \$15 million deficiency. He urged the client to pay the tax and sue for a refund. That way, the client would deal with the U.S. Department of Justice in federal court. It also allowed for jury trials. "We were able to settle by getting back 90 percent of the money plus interest." He is now involved in a case where a will is being challenged since the pages were not stapled together. "It's preposterous, but there are a lot of preposterous cases." Stiller also won a multimillion-dollar verdict against Iran in connection with the 1996 terrorist bombing of Saudi Arabia's Khobar Towers. He has served on many charitable boards, including five years as president, CEO and chairman of the Harry and Jeanette Weinberg Foundation.

FUTURE EXPLORATIONS There will always be a place for people who want to practice trusts and estates law. If Republicans gain control of Congress and the White House, they will likely repeal estate taxes, which would impact the practice, but Stiller does not agree it would be good policy. "Why let someone leave \$1 billion tax-free to a family, which makes descendants not have to strive. That's a very dangerous thing."



ADAM STREISAND

SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

PIONEER SPIRIT Adam Streisand was an entertainment litigator when his firm approached him about taking trusts and estates work. "I said, 'I'll try one case' and was absolutely riveted. I was also able to marry entertainment work with the trusts and estates litigation, and I have done a lot of celebrity estates as a result."

TRAILS BLAZED After successfully representing Steve Ballmer in his purchase of the NBA's Los Angeles Clippers, Streisand got a jersey with the number 1310(b) on it from the team. "That's the section of the probate code I used to get a quick trial against former owner Donald Sterling, but also a judgment after the trial that protected it from being undone by any appeal. That was a pioneering move." On behalf of Marilyn Monroe's estate he drafted legislation adopted by the California legislature that created a descendible right of publicity for celebrities. When representing Bing Crosby's estate, Streisand helped write the winning appellate brief on issues involving copyright and community property. He then convinced the court to order some of the estate's heirs to pay attorneys' fees, even though none had joined the case. "That was the first time ever in California."

FUTURE EXPLORATIONS For years, Streisand has predicted that contests over wills and trusts would occur while people are still alive. "Because of the rise in cases of dementia, people are starting to lose their capacity, and relatives don't want to wait. For a number of years, I've been able to bring a will or trust contest into the context of a conservatorship."



BETH D. TRACTENBERG

STEPTOE & JOHNSON LLP

PIONEER SPIRIT Beth Tractenberg was drawn to trusts and estates early on. "With an undergraduate degree in psychology and interest in law, it was a perfect combination of my interests in property and tax law issues as well as family dynamics and interpersonal issues."

TRAILS BLAZED Tractenberg works with many international and domestic high-net-worth families. "International trusts and estates planning is where I do some of my most sophisticated, cutting-edge work." Much of her practice involves non-U.S. citizens residing in the U.S. Many clients are not sure of where they want to live permanently and, while their domicile is unclear, there are planning opportunities and options." One client family involves an expatriate father, a U.S. citizen mother and their three U.S. dual-citizen children. When the father expatriated, he created a foreign grantor family trust assuming he would always live outside the United States, but he may be changing his mind. "Now, we need to undo the trust. It involves coordinating the very different laws of three countries, but it's also about the complexities of reversing a plan that no longer fits the circumstances."

FUTURE EXPLORATIONS The international trusts and estates practice is becoming more important because people are so mobile. In addition, interestingly, European reporting standards are becoming more onerous than the United States reporting requirements. "I have seen non-U.S. people now actually looking to invest in the United States as a 'tax haven.' Knowing the rules so that foreign assets can be tax-effectively invested in the U.S. is critically important." More non-U.S. families also have children who are interested in living in the United States and significant planning is needed to shelter the families' assets. "We have families with every possible permutation of cross-border planning needs."



STEFAN TUCKER

VENABLE LLP

PIONEER SPIRIT Stefan Tucker has represented entrepreneurs his entire career. "They always need estate planning, but I realized they also need income tax planning and business planning, based on the type of business entity and other factors."

TRAILS BLAZED Many of his clients are in real estate, and Tucker realized early on that real estate was unique, with many issues involving creditors, taxes and future estate planning. He focuses on integrating all three areas. "I was one of the first to focus on all three together and put together programs for them. No one else has really done it." When focusing on taxes, he also talks to clients about estate planning and takes unique approaches to involving that aspect of protecting children and preserving assets for the family. "A lawyer who does what I do needs to listen to people and solve current and future issues."

FUTURE EXPLORATIONS For Tucker, estate taxes are often more about protecting clients' families from intra- and interfamily disputes, rather than from creditors. "It's about protecting children against other children, family members versus other family members." It could also involve keeping a business together or developing an exit strategy. As tax exemptions have increased, those issues will be more important than taxes. "There is more of a focus on family in future generations."



SARA WELLS

MORGAN, LEWIS & BOCKIUS LLP

PIONEER SPIRIT When Sara Wells was in law school, she enjoyed her trusts and estates class so much that she became a research assistant for the professor. After graduating in 2002, she offered to work at an hourly wage for small firms and solos in order to find a job. "I was bombarded with calls." She worked for five different firms doing divorce, trusts and estates, criminal and other kinds of work. "My mornings at the trusts and estates firm were what I was looking forward to." That firm offered Wells her first job.

TRAILS BLAZED While Wells normally deals with wealthy clients, she accepted a high-profile pro bono matter after reading a *Boston Globe* article about two boys who had been horribly abused by their mother's boyfriend. The grandparents were raising the boys, but they were homeless. "Many had written in offering financial assistance; our firm represents the *Globe* and they asked if there was a lawyer who could help." Wells set up a trust that will ensure that the family will never be homeless again. "We've received hundreds of paper checks and hundreds more donations online, including two checks for \$10,000 each from complete strangers. It's good to think outside the box and to give back a little."

FUTURE EXPLORATIONS Wells plans to use the case as a stepping-stone to continue to give back to the community, in addition to focusing on her own trusts and estates practice. "I also encourage young associates and others about the value of giving back."



LAURA ZWICKER

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

PIONEER SPIRIT In law school, Laura Zwicker thought she wanted to practice IP law. But as a summer associate, she got thrown into an emergency conservatorship for a doctor dying of AIDS. "It tied together tax, personal issues, intellectual challenges and the ability to help a family in need. I've been doing it ever since."

TRAILS BLAZED While estate planning has historically been driven by tax considerations, that is only part of the equation for substantially wealthy clients. "I've been part of the movement to get them to look beyond taxes and incorporate their values into their planning." In 2014, Zwicker was lead counsel for the Sterling estate and worked directly with Rochelle Sterling before, during and after the sale of the Clippers after the NBA threatened to disenfranchise the organization. "This was a team approach, but my relationship with Shelly and drafting on Shelly's behalf gave us the tools to be successful in probate court litigation, structure the sale and have the court of appeals uphold the probate court's unusual ruling allowing the deal to go forward, even though Mr. Sterling's ability to appeal had not been exhausted." Many of her clients in the entertainment field have significant IP, and a great deal of her work has involved name and likenesses after death, such as through holograms.

FUTURE EXPLORATIONS As the world becomes smaller, planning for multinational families is becoming increasingly important. While remaining on top of tax planning, it's important to continue to focus on non-tax issues for the transition of wealth for ultra-high-net-worth families.

The NLJ recognizes what their clients have known for years:
Laura and Marc are
trust & estates trailblazers.



Laura Zwicker



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Wilson Elser congratulates our esteemed partner **William Lipkind** for his recognition as one of *The National Law Journal's* Divorce and Trusts & Estates Trailblazers and salutes the other accomplished attorneys who have been accorded this honor. Chair of Wilson Elser's Tax Planning and Controversies practice, Bill focuses on wealth preservation, state and federal income, gift and estate taxation, tax

controversies and trusts & estates. He has quite literally blazed new trails with his contributions to the area's authoritative literature and his development of groundbreaking legal approaches that have since been adopted nationwide.

Wilson Elser designs estate plans that leverage available tax-planning opportunities while demonstrating a keen sensitivity to our clients' personal, business and charitable considerations.

We take into account federal, state and, when applicable, international income and transfer taxes in structuring the affairs of clients to best achieve their wealth preservation and multi-generational planning objectives. We also offer accomplished services to clients experiencing matrimonial issues, including consultation and guidance, negotiation, litigation and mediation.

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