

ALBRECHT & BARNEY

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ESTATE AND GIFT TAX LAW
ADVANCED ESTATE PLANNING
TRUST AND ESTATE ADMINISTRATION

* CERTIFIED SPECIALIST -- STATE BAR OF CALIFORNIA
ESTATE PLANNING, TRUST & PROBATE LAW

** A PROFESSIONAL LAW CORPORATION

FIRM RESUME

The Firm of Albrecht & Barney practices exclusively in the areas of estate and gift tax law and estate planning for high net worth individuals. The Firm's practice includes wills, living trusts, irrevocable trusts, charitable remainder and charitable lead trusts, insurance trusts, international estate planning, estate planning for qualified retirement plans and individual retirement accounts, family limited partnerships and limited liability companies, and estate and gift tax audits and appeals. A significant portion of the Firm's practice is devoted to the representation of families of substantial wealth in connection with planning for the succession of the family business.

The Firm's lawyers speak frequently at seminars sponsored by such organizations as the State Bar of California, California Society of Certified Public Accountants, California Continuing Education of the Bar, Taxation Sections of local bar associations and various other trade and industry groups and organizations.

BIOGRAPHIES OF PERSONNEL

Richard J. Albrecht specializes in estate and gift tax law and estate planning. He is a Certified Specialist in Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization. Rick's practice also emphasizes international estate planning including foreign trusts.

Rick received his J.D. from the University of Minnesota Law School and his LL.M. (in Taxation) from the New York University Law School. He is a former Chairman of the Tax Section of the Orange County Bar Association. He taught tax law at the U.S.C. Graduate Tax Program and was an Adjunct Professor of Law at American College of Law and at Irvine University College of Law. Rick began his career as an estate planning attorney at Paul, Hastings, Janofsky & Walker, a major Los Angeles based firm with Orange County offices. Rick was subsequently a shareholder of Jackson, DeMarco & Peckenpaugh for 16 years, and was Chairman of that firm's Tax Department before forming his own firm.

Rick has been a lecturer for the California Education of the Bar (CEB) for the following programs: "Estate Planning for Owners of Closely-Held Businesses," "Asset Protection Planning: Emerging Issues," "Advising Real Estate Investors," and "Taxation for the General Practitioner and Non-Tax Specialist." He also has given the following seminars for the Center for Professional Education (CPE): "Asset Protection Techniques for Today's Litigious Society" and "Limited Liability Companies: Current & Future Uses." Rick has also been a lecturer for the National Business Institute (NBI) for a seminar entitled "How to Protect Assets During Life and Avoid Estate Tax at Death."

Rick has authored the following articles: Application of the Active Business Requirement to the Tax-Free Spin-Off of Corporate Real Estate, Pepperdine Law Review; IRS Concedes Personal Holding Company Issue, Orange County Bar Journal; and Section 333: Problems and Practical Solutions, Orange County Bar Journal.

Colleen Barney specializes in estate and gift tax law and estate planning. Colleen is a graduate of Central Michigan University, *magna cum laude*, and the University of Michigan Law School, where she was the recipient of the Irving J. Stenn Award for outstanding contribution to the Law School. Colleen received her LL.M. (in Taxation), *cum laude*, from the University of San Diego School of Law.

In 1996, Colleen became the youngest Certified Specialist in Estate Planning, Trust and Probate Law by the State Bar of California Board of Legal Specialization. In 2003, Colleen was a recipient of the Orange County Business Journal's Women in Business Award.

Colleen has been quoted in both local and national newspapers, such as the Orange County Register and the New York Times. Her interviews have also appeared in such magazines as TIME and Money. Colleen is a frequent guest on local and nationally syndicated radio talk shows. Colleen has also appeared as an estate planning expert on local and national television programs, including CNBC's "Squawkbox," CNNfn and on the nationally syndicated "Wall Street Journal Report." Colleen is the co-author of the book, *Best Intentions: Ensuring Your Estate Plan Delivers Both Wealth and Wisdom.* Colleen has spoken on numerous occasions both locally and nationally regarding estate planning.

Colleen competes under the Masters Division of the USA Track & Field Program. Colleen is a world champion in the 100 meters and a four time national champion in the 100 meters, 200 meters and 400 meters in her age group.

Mark E. Powell limits his practice to trust and estate matters, with emphasis in gift and estate tax planning, trust and estate administration, charitable planning and exempt organization formation and management. Mark graduated from the University of Georgia and received his law degree from Mercer University School of Law.

Mark regularly educates attorneys and other professional advisors about estate and gift tax planning. He currently serves as an adjunct Professor of Law at Chapman University Law School, and he has addressed the Orange County Bar Association's Probate and Trust Section, the UCI Foundation, and the Estate Planning Council of San Gabriel Valley, the American Heart Association, the American Red Cross, the California Society of Enrolled Agents, the National Business Institute, and the American Institute of Certified Public Accountants. His articles on related topics have been published in a variety of media, including the California State Bar's Trust and Estates Quarterly, the Investment Management Consultant Association's Senior Consultant and the California Continuing Education of the Bar's Estate Planning & California Probate Reporter.

Mark currently serves on the Endowment Committee of the Boys and Girl's Club of Laguna Beach, and chairs the Planned Giving Committee of the Orange County Division of the American Heart Association (Western States Affiliates). He serves on the Vestry at St. Mary's Episcopal Church in Laguna Beach and is an Associate of the Order of Holy Cross through Mt. Calvary in Santa Barbara.