MAINE ESTATE PLANNING COUNCIL

Breakfast Meeting Notice

Date: January 19th, 2017

Place: Portland Country Club

Time: 7:30 AM Breakfast / 8:00 AM Program

Topic:

Panel Discussion

Fiduciary Administration

Please join us for a breakfast meeting on fiduciary administration. We are excited to have a panel discussion focusing on the legal, tax, and administrative aspects of unique assets held in Trusts.

An important component of Trust administration is the continued management of the underlying investments. Trustees are guided by the terms of the Trust, and state law in making investment related decisions. At times, Trusts will hold unique assets or concentrated positions. The panel will review the legal, administrative, and tax issues that arise in these circumstances. Timothy Woodhouse will serve as moderator. The panel will be comprised of the following:

Panel Members

Lauren Epstein is a Senior Trust Officer with Camden National Wealth Management ("CNWM"), working closely with individual clients and beneficiaries of trusts for which CNWM serves as Trustee. Prior to joining CNWM, Lauren was an estate planning and elder law attorney, where she focused her practice on developing and drafting comprehensive estate plans, gift and estate tax planning, probate administration and disability planning. Lauren serves on the executive board of VNA Home Health & Hospice and is a member of the Board of Trustees of Mercy Hospital.

Karen Hart is the Fiduciary Services Administrator for LeBlanc & Young. She is responsible for coordinating the firm's fiduciary services, including estate and trust administration and all tax

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returns. Karen graduated from the University of Maine with a degree in Business Administration / Finance, earned her MS in Taxation from Thomas College, and received her CPA certificate in 1999. Prior to joining LeBlanc & Young, Karen worked for over 25 years in public accounting.

Michael Currie is President and a Managing Director of H. M. Payson & Co., a Maine Trust Company and Registered Investment Advisor. Prior to this, Mike was a partner in the law firm of Pierce Atwood. He received his undergraduate degree from Colby College, his law degree from The University of Maine School of Law, and an L.L.M. (Taxation) from Boston University School of Law. Mike is a fellow of the American College of Trust and Estate Counsel and a member of the American Bar Association and Maine State Bar Association.

Nelson Toner is a member of Bernstein Shur's Trusts and Estates, Real Estate, and Business Law Practice Groups. He focuses on international, federal and state tax planning, business succession planning, and estate planning. Nelson counsels individuals on estate planning matters such as the use of revocable and irrevocable trusts, gift planning, family limited partnerships and limited liability companies. Nelson is recognized by *Best Lawyers in America* for his tax work.