

Interdependence in Estate Planning

“No man is an island, entire of itself; every man is a piece of the continent, a part of the main.” This famous quote is attributed to the English poet, clergyman and lawyer John Donne (1572 – 1631). Donne suggests that no man or woman can exist alone. He states that we are all interconnected, and someone else's loss is a loss of our own.

Estate planning is a small but vital component of society. Frustrations from a failure to plan are painfully manifested when surviving heirs stumble onto the laws that had no urgency prior to death. It is thus our opportunity to remind clients of how planning, even if minor, can save them future heartache.

Our planning services are better supported and more fully accommodate client needs when we involve multiple disciplines such as those represented in the Estate Planning Council of Diablo Valley. No professional should consider him or herself as an island able to serve all the needs of a client. A loss of interdisciplinary participation is a loss of planning opportunities. A great New Year's resolution would be for us to consider each professional discipline and recommend, when appropriate, that aspect in the planning equation.

Happy New Year to all !

- Douglas B. Bohne

“Recent Developments in Federal and California Law”

Recent developments in the Federal estate and gift tax arena along with recent case law in California will affect our estate planning practice and the advice we give clients. To kick off the New Year, we're pleased to have **Robert Temmerman and Michael Jones** join us to update us on new developments in the field.

Mr. Temmerman will be discussing recent California case law and legislative developments with respect to trusts and estates. Mr. Jones will review recent Federal estate, gift and income tax developments including cases, rulings and other guidance from the Service.

Robert E. Temmerman, Esq. is the managing partner in the trust and estate law firm of Temmerman & Cilley, LLP, in San Jose. Specializing in estate

planning, administration and estate and trust litigation, he is certified as a specialist in Estate Planning, Probate and Trust Law by the California Board of Legal Specialization. Mr. Temmerman is also a Fellow of the American College of Trust and Estates Counsel. Mr. Temmerman has lectured extensively to professional groups including members of the State Bar of California, the California Society of CPAs, and numerous estate planning councils.

Michael J. Jones, CPA focuses his practice on estate planning. He frequently lectures nationwide at continuing education courses for attorneys, CPAs and other financial professionals. He is the author of *The Pension Answer Book: Special Supplement on the Final Regulations Governing Minimum Required Distributions*. He also serves as Chair, Retirement Benefits Committee for the Editorial Advisory Board of Trusts and Estates Magazine.

Wednesday, January 17, 2007

*Lafayette Park Hotel
3287 Mt. Diablo Blvd.
Lafayette*

**6:00 PM NO HOST BAR (New)
6:30 PM Dinner and Speaker**

**Cost: \$36.00 dinner (if mailed in)
\$41.00 (at the door)**

(Please note: New 2007 Prices)

*Reservations and cancellations must
be received by Monday, Jan. 15th, at
1:30 p.m. to be assured of a
reservation. Please send your check in
the enclosed envelope today! or call
Bonni at:*

925.686.4819

Mark Your 2007 Calendars!

February 21, 2007

Jeanette Garrity

March 21, 2007

John Hartog

April 18, 2007

**Joint Council Meeting
with East Bay and Tri Valley**

May 16, 2007

Susan Kay and Barbara Moser