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Professional

- C *Board Certified*, Estate Planning and Probate Law, Texas Board of Legal Specialization
- C *Adjunct Professor of Law*, University of Houston Law Center, Houston, Texas, 1988--, teaching Income Taxation of Trusts and Estates and Postmortem Estate Planning
- C *Fellow*, American College of Trust and Estate Counsel
- C *Certified Public Accountant*, Texas, Certified 1983
- C *Member*, State Bar of Texas
 - Section on Real Estate, Probate and Trust Law
 - Section on Taxation
- C *Other Professional Memberships*: College of the State Bar of Texas; Houston Bar Association and Sections on Probate, Trusts and Estates and Taxation; Houston Estate and Financial Forum; American Bar Association and Sections on: Taxation; and Real Property, Probate and Trust Law; Texas Academy of Probate and Trust Lawyers; Texas Society of Certified Public Accountants, Houston Chapter; American Institute of Certified Public Accountants

Education

- C *Undergraduate*: University of Arizona, B.B.A. with High Distinction, 1979. Beta Alpha Psi; Beta Gamma Sigma.
- C *Law School*: University of Texas School of Law, J.D. with High Honors, 1982; Chancellors; Order of the Coif; Associate Editor, Texas Law Review; Member, Board of Advocates

Speeches, Publications, etc.

- C Co-Author: Streng & Davis, RETIREMENT PLANNING—TAX AND FINANCIAL STRATEGIES (2nd ed., Warren, Gorham & Lamont (2001)
- C *Income Tax Consequences (and Fiduciary Implications) of Trusts and Estates Holding Interests in Pass-Through Entities*, State Bar of Texas, 25th Annual Advanced Estate Planning and Probate Course, 2001
- C *Sophisticated Generation-Skipping Transfer Tax Planning Strategies*, State Bar of Texas Advanced Estate Planning Strategies Workshop, 2001 (moderator for panel discussion with Kathryn G. Henkel, and R. Eric Viehman)
- C *Wills, Estates and Probate Satellite Program*, State Bar of Texas, 2001

- C *Allocating the Generation-Skipping Transfer Tax Exemption: All You Need to Know to Fill Out The Forms*, 35th Annual Southern Federal Tax Institute, 2000
- C *Fiduciary Accounting: Distinguishing Between Principal and Income Under the Texas Trust Code*, Texas Society of CPA's 2000 Advanced Estate Planning Conference, 2000.
- C *Texas Estate Planning Course*, Professional Education Systems, Inc., 2000
- C *Ten Things Estate Planners Need to Know about Income Tax Matters*, State Bar of Texas, 24th Annual Advanced Estate Planning and Probate Course, 2000
- C *Estate Planning for the Moderately Wealthy Client*, Texas Society of CPA's 2000 Tax Exposition, 2000
- C *Wills, Estates and Probate Satellite Program*, State Bar of Texas, 2000
- C *Funding Marital Deduction and Bypass Trusts*, 23rd Annual Advanced Estate Planning and Probate Course, State Bar of Texas, 1999; *Women Attorneys in Tax and Probate*, 1999
- C *Income Taxation of Estates and Trusts After the Taxpayer Relief Act of 1997*, 38th Annual Wills & Probate Institute, Southwest Legal Foundation, 1999
- C *Implementation of Estate Planning Strategies*, State Bar of Texas Advanced Estate Planning Strategies Workshop, 1999 (panel discussion with Rhonda H. Brink, John W. Porter and J. David Tracy)
- C *Subchapter J - Income Tax Effects on Trusts and Estates*, 16th Annual Advanced Tax Law Court, State Bar of Texas, 1998
- C *Estate Planning for Retirement Assets*, State Bar of Texas Advanced Estate Planning Strategies Workshop, 1998 (moderator for panel discussion with Noel C. Ice, Kathryn G. Henkel, and R. Eric Viehman)
- C *Taxpayer Relief Act of 1997 - What Got Fixed*, Houston Bar Association Probate, Trusts and Estates Section, 1997
- C *Allocating the Generation-Skipping Transfer Tax Exemption: All You Need to Know to Fill Out the Forms*, 31st Annual Southern Federal Tax Institute, 1996; 32nd Annual Southern Federal Tax Institute, 1997
- C *Federal Estate, Gift & Inheritance Tax Workshop*, Professional Education Systems, Inc., 1997, 1999
- C *Retirement Distribution Planning*, Texas Society of Certified Public Accountants, 1996
- C *Drafting for Trust and Estate Income Tax Issues: DNI and IRD*, State Bar of Texas 7th Annual Advanced Drafting: Estate Planning and Probate Course, 1996
- C *Income Taxation of Trusts and Estates - Practical Guidance in Estate Planning and Administration*, 20th Annual Advanced Estate Planning and Probate Course, State Bar of

Texas, 1996; Corpus Christi Estate Planners Council, 1996; San Antonio Young Lawyers Association, 1996; San Antonio Estate Planners Council, 1997; American Women's Society of CPA's of Houston, 1997; Dallas Bar Association Probate, Trusts & Estates Section, 1997; Houston Chapter Texas Society of CPA's Tax Expo, 1998; Victoria Area Estate Planning Council, 1999

- C *Federal Fiduciary Income Tax Workshop*, Professional Education System, 1996, 1997, 1998, 2000, 2001
- C *The Complete Trust Workshop*, Professional Education System, 1996, 1998, 1999, 2000, 2001
- C *A Practical Guide to Estate Administration in Texas*, National Business Institute, 1995
- C *Estate and Gift Tax Workshop*, Professional Education Systems, Inc., 1995
- C *Income Taxation of Trusts and Estates: Planning for Rate Compression*, State Bar of Texas Advanced Tax Law Course, 1994
- C *Drafting Estate and Gift Tax Returns*, State Bar of Texas 5th Annual Advanced Drafting: Estate Planning and Probate Course, 1994; Women Attorneys in Tax and Probate, 1994; South Texas College of Law 8th Annual Wills and Probate Institute, 1995
- C *Principal and Income Allocation for Trusts and Estates*, State Bar of Texas 18th Annual Advanced Estate Planning and Probate Course, 1994
- C *Funding Testamentary Gifts -- How to Handle Post-Death Income, Appreciation and Other Changes in Assets*, Houston Estate and Financial Forum, 1994; Corpus Christi Estate Planners Council, 1994; Texas Society of Certified Public Accountants, Advanced Estate Planning Conference, 1995, 1997; Dallas Estate Planning Council, 1998
- C *Allocation of Estate Income and Expenses--Who Gets the Money? Who Pays the Tax?*, Houston Bar Association Wills and Probate Institute, 1994
- C *Interpreting Wills and Trusts: How to Fund Testamentary Gifts*, Texas Society of Certified Public Accountants, Advanced Estate Planning Conference, 1993
- C *Estate Planning for the Moderately Wealthy Client*, Houston Bar Association Wills and Probate Institute, 1993; Houston Chapter, Texas Society of Certified Public Accountants, Showcase of Speakers, 1999; Texas Society of CPA's 2000 Tax Exposition; Texas Society of Certified Public Accountants 2001 CPE Family Conference
- C *Basic Drafting of Wills and Trusts in Texas*, National Business Institute, Inc., Houston, 1993
- C *706 Audit Issues*, Texas Society of Certified Public Accountants, Advanced Estate and Financial Planning Conference, 1992
- C *Estate Tax Return Audit Issues*, Texas Society of Certified Public Accountants, Advanced Estate Planning Conference, 1992

- C *Fiduciary Income Taxation -- What to Do When the Governing Instrument Doesn't Tell You What to Do, and Why it Should*, Houston Bar Association Will and Probate Institute, 1992
- C *Income Taxation of Trusts and Estates: Planning Opportunities and Pitfalls*, State Bar of Texas 15th Annual Advanced Estate Planning and Probate Course, 1991; San Antonio Estate Planners Council, 1992; State Bar of Texas Professional Development Program, An Estate Planning Primer, 1993
- C *Challenging the IRS in Court*, University of Texas Eighth Annual Conference on Nonprofit Organizations, 1991
- C *Partnership Restructuring Issues*, State Bar of Texas Advanced Real Estate Law Course, 1990
- C *Estate and Gift Taxation*, Texas Society of Certified Public Accountants Professional Development Program, 1990-95
- C *Income Taxation of Trusts and Estates*, Texas Society of Certified Public Accountants Professional Development Program, 1990-92
- C *Fiduciary Income Tax Return Workshop*, Texas Society of Certified Public Accountants Professional Development Program, 1989-92
- C *Tax and Financial Aspects of Retirement*, Texas Society of Certified Public Accountants Professional Development Program, 1990