

Be sure to check back at the beginning of January for further details on meeting specifics.

Presenting on January 9, 2008

**Gary P. Kaplan of
Howard Rice Nemerovski Canady Falk & Rabkin,
A Professional Corporation**

“International Estate Planning”

Gary P. Kaplan is a director with the firm and chair of the Tax Strategies & Planning Group and International Group, specializes in international business transactions. He represents United States and foreign clients in connection with cross-border mergers, acquisitions, joint ventures and other strategic relationships. He also regularly provides tax advice to closely held and public companies regarding structures for conducting global business and investment activities.

Mr. Kaplan's outbound experience includes a wide range of activities. He has structured operations of United States multinationals including developing international expansion plans, setting up international holding companies, establishing foreign representative offices, branches and subsidiaries, creating equity compensation plans for non-U.S. employees, and preparing intellectual property cost-sharing and buy-in agreements. He has created transfer pricing and intercompany strategies including use of low and no-tax jurisdictions, tax holidays and special enterprise zones, as well as foreign tax credit and profit repatriation plans. He has established offshore investment funds and foreign estate and asset protection plans for high-net worth United States families including expatriation, foreign foundations, foreign insurance and annuities and offshore trust planning.