TABLE OF CONTENTS

PROGRAM ix
FACULTY PARTICIPANTS xi
FACULTY BIOGRAPHIES xiii
STUDY MATERIALS

1. 2010 GST Tax Planning: Time is Critical
   By Jonathan G. Blattmachr and Douglas J. Blattmachr 1

2. Carryover Basis: A ‘Discredited’ Concept in Estate Planning
   By Frank S. Berall, Jonathan G. Blattmacher, Lauren Y. Detzel and Ellen K. Harrison 7