Biographies:

N. Todd Angkatavanich is a Principal in Ernst & Young's National Tax Department, where he serves as a National Tax Partner in the firm's Private Client Services practice. Todd is a Fellow of the American College of Trust and Estate Counsel, is a Fellow of the American Bar Foundation and is a member of the Society of Trusts & Estates Practitioners. Todd has published articles in publications such as *Trusts & Estates*, *ACTEC Law Journal*, *Estate Planning*, *BNA Tax Management*, *Probate & Property*, *STEP Journal* and other publications. He serves as Co-Chair of the Estate Planning & Taxation Committee of the Editorial Advisory Board of *Trusts & Estates* magazine, as well as Chair of the Advisory Board for *BNA/Tax Management Estates*, *Gifts and Trusts.* Todd is co-author of *BNA/Tax Management Portfolio No. 875*, entitled "Wealth Planning with Hedge Fund and Private Equity Fund Interests." A frequent speaker, Todd has given presentations for a number of organizations including the Heckerling Institute on Estate Planning, the Notre Dame Tax and Estate Planning Institute, the Duke University Estate Planning Conference, the Washington State Bar Association Annual Estate Planning Seminar, the USC Gould School of Law Tax Institute, the ABA Real Property, Trusts and Estates Section as well as numerous estate planning councils, CPA societies and family office groups. Todd is former Co-Chair of the Business Investment Entities, Partnerships, LLC's and Corporations Committee of the ABA/RPTE Business Planning Group. He is a member of the Executive Committee of the Connecticut Bar Association, Estates and Probate Section. He has been rated AV Preeminent® by *Martindale-Hubbell® Peer Review Ratings,™* has been ranked in *Chambers HNW*, has been listed in *Who's Who Legal: Private Client* and in *Super Lawyers.* Todd received his B.A., in Economics, *magna cum laude*, from Fairleigh Dickinson University, his J.D., Tax Law Honors, from Rutgers University School of Law, Camden, his M.B.A. from Rutgers University Graduate School of Management, and his LL.M, in Taxation, from New York University School of Law.

James I. Dougherty is a partner in the Private Client & Tax Group at Withers Bergman LLP. He has been named an American College of Trust and Estate Counsel (ACTEC) Young Leader for 2018-2020 and was named a Fellow for the Real Property, Trust & Estate Law Section of the American Bar Association for 2016-2018. Jim is a member of the executive committee of the Estates & Probate Section of the Connecticut Bar Association. He serves on the Estate Planning & Taxation Committee of the Editorial Advisory Board of *Trusts & Estates* magazine. He frequently lectures on estate planning and probate issues to various organizations including the RPTE Section of the American Bar Association, the Tax Section of the American Bar Association, the New York State Bar Association, the Connecticut Bar Association, Leimberg Information Services, and the American Institute of CPAs (AICPA). He has been published in *Trusts & Estates*, *Probate & Property*, the *ACTEC Law Journal*, and other publications. He is a co-author of *The Connecticut Probate and Estate Administration Practice Guide*, a book which is published by LexisNexis. James is admitted to practice in Connecticut and New York. He earned his B.A. in History & Policy, Phi Beta Kappa, from Carnegie Mellon University and his J.D. degree, cum laude, from William & Mary School of Law.