May - June
2011

"Seminar Series"

2:30 p.m. - 4:00 p.m.

LAW OFFICES OF GIVNER & KAYE
A PROFESSIONAL CORPORATION

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May 5th: **Retirement Risk Management.** ***Adam Hammer, CRPC, Vice President, Senior Financial Advisor of Merrill Lynch.***

The parents have engaged in estate planning, estate tax planning, asset protection planning, and they have set up and heavily funded a qualified plan. Is that enough? Adam Hammer, a compelling public speaker and successful financial advisor, will address important retirement income issues. For example, how do you take into account longevity risk? Inflation risk? Sequence of return risk? He will also discuss how an annuity may be an appropriate solution to fund a retirement income gap.

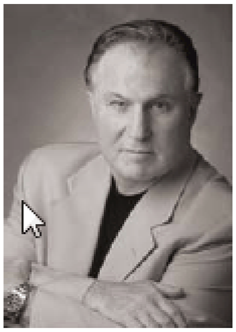
May 19th: **Is Now A Good Time To Sell Your Business? Are There Other Ways For Business Owners To Get Liquidity?** ***David Bonrouhi, Managing Director, Calabasas Capital, LLC.***

David Bonrouhi, an experienced and successful investment banker, will discuss the current state of the mergers and acquisition market and recent trends in private equity and lending. There are many alternative ways to get liquidity out of a business other than an outright sale. There are a number factors business owners must consider when evaluating these alternatives, and they should get their business and personal financial houses in order so that they are best prepared to execute their chosen strategy.

June 2nd: **Pit Falls In Investing In Real Estate Private Offerings.** ***Joel Kantor, Esq., Kantor Law & Associates***

Like the old cliché, investing in real estate private offerings is little like getting married: it is so easy to get into and very difficult to get out of. Joel Kantor will describe many of the pitfalls and will suggest several solutions. He will discuss various pre-investment due diligence techniques, will review specific examples from various Offering Memoranda and LLC Operating Agreements and will suggest various approaches to render the agreements more favorable to investors, including some possible tax advantageous approaches. Joel has been a real estate law practitioner for nearly 40 years.

June 16th: **Large Pension Deductions For Closely Held Businesses.** ***Stan Weisleder, Actuaries Unlimited, Inc. and Bruce Givner, Esq.***



Taxpayers are often told they will not be able to get a large deduction or the employee cost will be "too large." The facts are important. Perhaps: (i) there are businesses that are not members of a controlled or affiliated group; (ii) there are family members providing services who are not currently or sufficiently compensated; (iii) the rank and file can be covered in a PSP; or (iv) some of the cost of the highly compensated employees is not a true "additional cost." We will see discuss: (1) how under the new law, overall limits are higher and you can have 3 plans; (2) sample maximum contributions at various ages; and (2) how insurance can increase overall contributions.

Givner & Kaye Seminar Series, the 1st and 3rd Thursday of each month, 2:30 p.m. to 4:00 p.m. (or by **Webinar**), are a collaborative forum for professionals—attorneys, CPAs, financial advisors — to share *uncommon* knowledge, insights and practical "know-how". They are also an opportunity to network with others and enjoy their company.

Continuing Education Credit: 1 hour for tax topics.

A Sneak Peek at July through September

July 7th: **Estate Planning For Smaller Estates.** ***Presented by Bruce Givner, Esq. and Owen Kaye, Esq.***

July 21st ***Stockbroker, Investment Advisor and Financial Planner Misconduct. Presented by John D. Singer, Esq., Singer Deutsch LLP. (New York & Los Angeles).***

Aug. 4th: **Perils For Individuals Serving As Trustees.** ***Presented by Bruce Givner, Esq.***

Aug. 18th **Your Own Private Trust Company: How It Is Possible And Why It Is Useful For Your Family.** ***Bruce Givner, Esq. and Owen Kaye, Esq.***

Sep. 1st: **Asset Protection Planning For Businesses.** ***Presented by Bruce Givner, Esq. and Owen Kaye, Esq.***

Sep. 15th **Buy-Sell Agreements from a Valuator's Perspective. Presented by Adam McArthur, CFA, ASA, Strategic Valuation Group, LLC.**

RSVP: Desiree Kisselburg at 310-207-5963 or seminars@givnerkaye.com.
(Call for Webinar details.)
Parking validated.
Refreshments will be served.