

Marilyn M. Steele, J.D., C.P.A.
Messner Steele Law Firm, P.C.

Business Deliverables:

- **Legacy Plan** – Create a strategic wealth transfer plan for asset distribution to future generations or charities.
- **Personal Advocacy** – Formulate, develop and implement a plan for communication of values, minimization of taxes and transfer of wealth (assets) upon death or disability. Trust administration upon death of grantor(s).
- **Professional Advocacy** – Formulate, develop and implement a plan for corporations/entities committed to best corporate practices both as to human and financial capital. Long-term business succession planning for passing the baton as to ownership and management of a company desiring permanency in the marketplace.

Preferred Market / Companies / Individuals:

- Individuals and families with higher net worth \$10M - \$100M
- Family members / friends / colleagues named as trustee of a trust
- Small – medium sized businesses and their owners
- Corporate executives

Indication of need for our services:

- Individuals and families with higher net worth requiring comprehensive estate planning
- Small to medium sized businesses requiring assistance with formation, corporate agreements, corporate governance and business succession planning
- Corporate executives desiring assistance with both of the above
- Trustees needing legal counsel as to their duties and responsibilities for handling pre and post death trust administration; Beneficiaries needing legal counsel as to their rights in the trust administration process

Questions to stimulate a discussion of legal issues with which we are able to assist the client:

- **Personal (1)** - Do you have an estate plan in place? If so, when was it last reviewed? Is it fully funded? Do you have proper beneficiaries named? Do you have a fully functioning high level team of trusted advisors?
- **Personal (2)** – Are you named as a trustee of another’s trust? Do you need counsel to administer the trust?
- **Professional (1)** - Do you have a business partner? If so, do you have a buy/sell agreement to handle death, disability, retirement, termination, bankruptcy or divorce of both (or all) of you? If so, is it funded? Are your corporate records up to date? Is your company adequately capitalized? Have you done a risk management assessment? Does your company have the right team of trusted advisors for all aspects of your business?
- **Professional (2)** - As a corporate executive, have you identified the next management team? Are you training and mentoring them effectively for transition to leadership? If you wanted to retire and sell the company would the company survive without your leadership? Have you positioned your company for sale should you want to do so? Have you considered tax and investment planning for the net sale proceeds?

Typical Program(s) / Services Offered:

- Trust and estate planning / Estate, gift, income tax planning/Domestic & International (as applicable)
- Charitable giving - strategic planning for efficient wealth transfer to future generations
- Trust administration – Legal counsel to Trustee(s) Duties/ Beneficiaries Rights/create legal documentation
- Corporate structure – Formation, review and analysis, legal protection and corporate management planning
- Business succession planning – Corporate consulting, poise company for sale or transition to next generation

Differentiators:

- **Experience:** Legal (19 years), CPA/tax background (31 years), Integrate law, accounting and tax aspects
- **Law Firm:** 12 year history in San Diego County
- **Customized:** Comprehensive estate plans, Assist with implementation, Cultivate client’s trusted advisor team
- **Value:** Top shelf quality product(s) and personal service at boutique firm price point

Creating Legacies for Future Generations...SM