



To Our Clients and Friends

January 27, 2010

**Generation-Skipping Transfers:
Uncertainty in 2010**

As the complexities of the 2010 gift, estate, and generation-skipping transfer tax regimes come to light, in the absence of new legislation transfers of any kind -- particularly transfers to trusts for the benefit of grandchildren -- may have unintended consequences. Although the benefits of a transfer may nevertheless outweigh the risks, it would be prudent to address these issues before making such a transfer.

If you would like to review your situation, please contact any member of our Estate Planning Team:

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