

The Lloyd Leva Plaine Memorial Fund  
at the  
*ACTEC Foundation*  
supporting the  
Lloyd Leva Plaine Distinguished Lecture

---

Lloyd Leva Plaine, a much admired and beloved trust and estate lawyer, passed away unexpectedly on February 2, 2010. Lloyd's career-long dedication to the improvement of the transfer tax system, the education of other estate planners and numerous professional organizations, made her a shining star of the trust and estate community.

During her career she served as the Chair of the Section of Real Property, Trust and Estate (RPTE) Law of the American Bar Association (the first woman chair), a member of the Council of the Section of Taxation of the American Bar Association, a member of the Board of Regents of the American College of Trust and Estate Council (ACTEC), a member of the Advisory Board of the University of Miami's Heckerling Institute on Estate Planning, and in numerous other capacities for these and other notable organizations. She was a frequent lecturer and prolific writer and also had a very large and active trusts and estates practice, which included serving as a trusted advisor for several families. She was a partner at the law firm of Sutherland Asbill & Brennan, LLP and chaired the firm's individual tax planning team. She was named the "best trusts and estates lawyer" in the Washington D.C. area for 2010 by Best Lawyers in America.

The Lloyd Leva Plaine Memorial Fund was established to support and promote the Lloyd Leva Plaine Distinguished Lecture Series. The Lecture Series will commemorate Lloyd's love of the profession, her interest in the continuing education of estate planners, in

policy issues underlying the tax laws with which she dealt, and her constant desire to make the system better. Initially, each Lecture will analyze an important aspect of the policy and/or implementation of our tax system, with a primary focus on transfer taxes and income taxes as they impact the accumulation, management, and disposition of private property, including suggestions for improving the tax system in those areas of the tax law. The Lecture will be presented by a prominent practitioner, academic, economist or person in a related field. The written proceedings will be made available to the profession and the public.

The first annual Lecture will be delivered by Professor Michael J. Graetz, the Isidor and Seville Sulzbacher Professor of Law at Columbia Law School on January 11, 2011 at the Heckerling Institute on Estate Planning. It is titled "The Politics and Policy of the Estate Tax—Past, Present and Future." It is hoped that the Lecture will be given each year either at the Heckerling Institute or at the joint meeting of the ABA RPTE and Tax Sections.

In order to fully endow the lecture series we need to raise a fund of at least \$250,000. The Fund has received a commitment for a \$50,000 seed gift from *Sutherland Asbill & Brennan LLP*. Our goal is to raise the balance of the needed funds in one-time contributions from Lloyd's friends, colleagues and admirers.

Please join in this effort to honor Lloyd and her profound commitment to her profession by making a generous contribution to the Fund.

The Lloyd Leva Plaine Memorial Fund  
at the  
*ACTEC Foundation*  
supporting the  
Lloyd Leva Plaine Distinguished Lecture

---

For members of the initial Advisory Committee to the Memorial Fund and many many others, Lloyd exemplified the highest aspirations of her profession.

In 1986 when the second version of the generation-skipping transfer tax was enacted, with characteristic discipline and dedication, Lloyd immersed herself in the intricacies of the new statute and became one of the leading authorities on it, eventually co-authoring a superb treatise on the subject. Her enthusiasm for analyzing the GST tax and her dedication to making it more workable and understandable and, of course, teaching a godly portion of the trust and estates bar how to deal with it never seemed to wane, even as she broadened her special expertise to include numerous other topics related to estate planning.



Yet, Lloyd was not all work and no play. She was a proud native Washingtonian and when she married Jim Hill, a trust and estates litigator from Denver, she learned to enjoy fly fishing and golf, which she added to an already full plate of outside interests. She also had a dry, quirky sense of humor. She often wore a frog pin, saying that frogs symbolize both the RPTE Section (she insisted that the correct pronunciation of “RPTE” was quite similar to the sound a frog makes) and the generation-skipping transfer tax (she often said that the concept of skipping generations made her think of hopping frogs).

Although it was Lloyd’s extensive professional activities, coupled with her substantial practice, awesome work ethic, and first rate intelligence that caused her to be widely recognized as one of the country’s leading trusts and estates lawyers, it was her many kindnesses, her consideration for others and her delightful manner that caused her to be beloved by her colleagues, partners and clients alike. Those of us who knew her were honored to be her friend and those of us who saw her on the podium know how lucky we were to have her as a teacher.

All of us will miss her and her substantial contributions to our community greatly. We hope you agree that the Lloyd Leva Plaine Distinguished Lecture is a fitting tribute to this extraordinary individual.

For more information about the the Lloyd Leva Plaine Memorial Fund,  
please contact the American College of Trust and Estate Counsel Foundation,  
Amy Michaud at (202) 684-8453 or amy.michaud@actec.org.