DEFEATING DEVELOPERS | FOREIGN FILM INVESTMENTS
KATRINA'S FUNDRAISING LEGACY | TRUSTS AFTER PRITZKER

Worth

THE 100 TOP ATTORNEYS

HOW THE COUNTRY'S LEADING LAWYERS SOLVE TODAY'S MOST URGENT LEGAL DILEMMAS

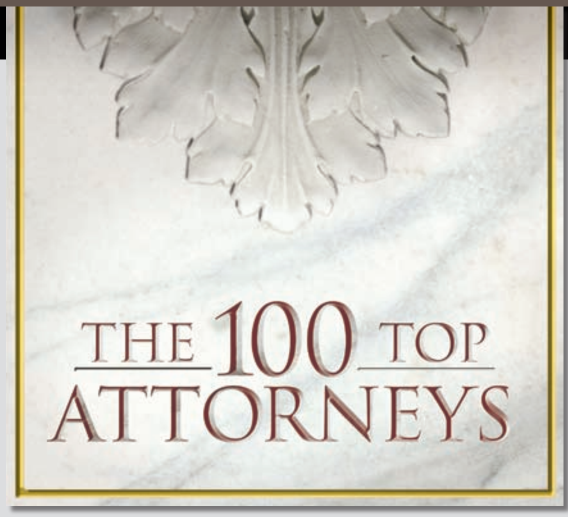
Live Long and Prosper
LENGTHENING LIFE SPANS REVOLUTIONIZE ESTATE PLANNING

The New Barbarians
HOW BOARDS COPE WITH HEDGE FUND MILITANTS

Islamic Finance
WHY SECULAR INVESTORS EMBRACE SHARIA'S SECURITIES

Plus:
AN INSIDER'S GUIDE TO VIETNAM

DECEMBER 2006



Credible Counselors

Poring over nominees for Worth's annual Top 100 Attorneys list is a bit like taking the bar exam. The information seems infinite, the choices difficult. But there is also a clear logic to it all.

Worth's editors start by soliciting our readers for recommendations of outstanding lawyers they have used for their personal needs, from trusts and estates work, to philanthropy advice, to tax concerns. We also reach out to those in a professional position to know legal excellence: financial advisors, family office executives, accountants and consultants. Thus we compile our list of nominees. Each nominated attorney then completes a detailed questionnaire that discerns both straightforward, factual information (Where is he or she admitted to the bar? How long has the lawyer been practicing?) and more nuanced qualities.

The facts help our first cull. We eliminate those lawyers—distinguished as they may be—who work primarily in corporate, rather than personal, law. We seek attorneys who serve clients with sufficient net worth, who have deep experience in their fields and who have the professional affiliations and publishing history to indicate they could provide extraordinary expertise to a Worth reader.

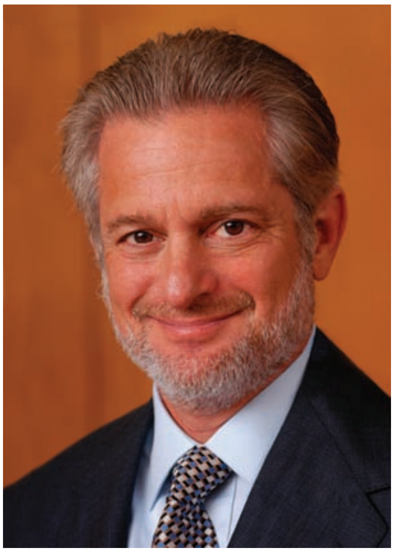
Our more probing questions determine the final cut. We ask nominees for their opinions on important legal trends: We want to know what specific counsel they have given their clients. We also examine their thinking concerning the best and worst qualities for a lawyer in their field. We purge attorneys whose replies are rote, pedestrian or vague; those with the most thoughtful, thorough, intelligent answers move on.

Finally, Worth's editorial staff performs background checks. We once again consider client recommendations, and work with the American Bar Association's regulatory service to probe actions that may have been taken against any of the candidates. Nearly all of our nominees are outstanding. In the end, however, we choose those who truly stand apart. —*ED*

THE 100 TOP ATTORNEYS

	FIRM, CITY	PHONE	AREA OF FOCUS	CURRENT CLIENTS' MEDIAN NET WORTH	LARGEST CLIENT'S NET WORTH
Alabama					
J. Richard Duke	Duke Law Firm, Birmingham	205.823.3900	Asset protection; trusts, estates; tax	$10 million	$400 million
Arizona					
John Vryhof	Snell & Wilmer, Phoenix	602.382.6333	Trusts, estates; charitable planning; international estates	$10 million	$300 million
California					
Leah Bishop	Loeb & Loeb, Los Angeles	310.282.2353	Trusts, estates; tax; nonprofits	$30 million	$10 billion
Douglas Freeman	IFF Advisors, Irvine	866.833.1112	Family strategic planning; philanthropy; family wealth	$50 million	$6 billion
Steven M. Goldberg	Friedemann Goldberg, Santa Rosa	707.543.4900	Trusts, estates; tax	$15 million	$750 million
William Gwire	Gwire Law Offices, San Francisco	415.296.8880	Attorney, professional malpractice; negligence; fraud	$25 million	$200 million
Albert Handelman	Albert G. Handelman, Santa Rosa	707.521.2800	Trusts, estates; philanthropy; wealth preservation	$11 million	$200 million
John Hartog	John A. Hartog, Orinda	925.253.1717	Trusts, estates; tax	$12 million	$400 million
Carolyn Henel	Roisman Henel, Oakland	510.466.6000	Trusts, estates	$4 million	$250 million
Andrew Katzenstein	Katten Muchin Rosenman, Los Angeles	310.788.4540	Trusts, estates; philanthropy; dispute resolution	$20 million	$3 billion
Jeffrey R. Matsen	Bohm, Matsen, Kegel & Aguilera, Costa Mesa	714.384.6500	Asset protection; trusts, estates	$5 million	$200 million
Peter Myers	The Myers Law Firm, San Francisco	415.896.1500	Trusts, estates; business planning; tax	$10 million	$360 million
Alexis Neely	Martin Neely & Associates, Redondo Beach	310.697.0411	Trusts, estates	$4.5 million	$200 million
Bruce S. Ross	Luce, Forward, Hamilton & Scripps, Los Angeles	213.892.4962	Fiduciary litigation; trusts, estates	$12.5 million	$2 billion
Gordon Schaller	Greenberg Traurig, Costa Mesa	714.708.6600	Trusts, estates; tax; philanthropy	$25 million	$1 billion
W. Scott Thomas	Morgan, Lewis & Bockius, San Francisco	415.442.1000	Estate planning, administration, litigation; tax	$15 million	$150 million
Connecticut					
Paul Behling	Withers Bergman, New Haven	203.789.1320	Trusts, estates; retirement plans; tax	$35 million	$250 million
Daniel L. Daniels	Cummings & Lockwood, Stamford	203.351.4203	Trusts, estates	$15 million	$500 million
Gaetano Ferro	Marvin, Ferro & Barndollar, New Canaan	203.966.9655	Matrimonial	$10 million	$1 billion
Keith (Brad) Gallant	Day, Berry & Howard, New Haven	203.752.5025	Trusts, estates; spec'l needs, disabilities; probate litigation	$5 million	$100 million
Leonard Leader	Wiggin & Dana, Stamford	203.363.7602	Trusts, estates	$10 million	$100 million
D.C.					
Alban Salaman	Holland & Knight, Washington	202.457.5938	Trusts, estates; premarital agreements; tax	$10 million	$500 million
Edward Jay Beckwith	Baker & Hostetler, Washington	202.861.1646	Family wealth; business succession; philanthropy	$200 million	$1 billion
Stefan Tucker	Venable, Washington	202.344.8570	Tax; trusts, estates; real estate	$18 million	$1 billion
Delaware					
Donald Sparks	Richards, Layton & Finger, Wilmington	302.651.7758	Trusts, estates; fiduciary litigation	$7.5 million	$1 billion
Florida					
Jeffrey Baskies	Ruden McClosky, Fort Lauderdale	954.527.2488	Trusts, estates; philanthropy; probate litigation	$10 million	$1 billion
Jerry Chasen	Chasen & Associates, Miami	305.377.0718	Trusts, estates; gift planning, administration	$6 million	$100 million
Milton Ferrell Jr.	Ferrell Law, Miami	305.371.8585	Litigation; wealth practice	$50 million	$5 billion
Edward Koren	Holland & Knight, Tampa	813.227.8500	Trusts, estates; tax; family business	$60 million	$3.75 billion
Andrew Leinoff	Leinoff & Lemos, South Miami	305.661.1556	Matrimonial	$17 million	$1 billion
Stuart Morris	Morris Law Group, Boca Raton	561.750.3850	Trusts, estates; asset protection; business structure	$15 million	$500 million
David Pratt	Proskauer Rose, Boca Raton	561.241.7400	Trusts, estates; tax	$15 million	$400 million
William Snyder	Snyder & Snyder, Davie	954.475.1139	Business succession; trusts, estates	$20 million	$1 billion
Bruce Stone	Goldman Felcoski & Stone, Coral Gables	305.446.2800	Trusts, estates	$50 million	$2 billion
Donald Tescher	Tescher Gutter Chaves et al, Boca Raton	561.998.7847	Trusts, estates; tax	$50 million	$2 billion
Jerome Wolf	Berger Singerman, Boca Raton	561.241.9500	Trusts, estates; business succession; asset protection	$40 million	$3.5 billion

JOHN A. HARTOG, INC.



John A. Hartog
Orinda, California

4 Orinda Way, Suite 250-B
Orinda, CA 94563
(925) 253-1717
Fax: (925) 253-0334
email: jahartog@calteclaw.com
www.jahartog.com

PROFESSIONAL ORGANIZATIONS & MEMBERSHIPS

Fellow of the American College of Trust and Estate Counsel

Certified Specialist in Estate Planning, Trust and Probate Law, and in Taxation Law, California State Bar Board of Legal Specialization

Former Chair, Estate Planning, Trust and Probate Law Advisory Commission to the California Board of Legal Specialization

Member, Advisor, Vice-Chair and Chair, Executive Committee, Trust and Estates Section, California State Bar

LECTURES & PRESENTATIONS

Mr. Hartog has lectured at professional education programs from Boston to Honolulu, from Las Vegas to St Louis, and from New Orleans to Seattle. He has spoken at the Annual Estate Planning Institutes sponsored by UCLA/CEB, and those sponsored by the Practicing Law Institute, the Chaminade University Tax Foundation, as well as those sponsored by the University of Southern California. Mr. Hartog has also lectured at the Southern California Estate Planning and Tax Forum, ALI-ABA Advanced Practice programs, as well as to the American Academy of Estate Planning Attorneys. He has been a frequent speaker at programs sponsored by the State Bar, local County Bar Associations, the California CPA Foundation for Continuing Education, and Estate Planning Councils throughout California. Mr. Hartog has spoken on trust administration, legal ethics and malpractice, fiduciary liability, the Prudent Investor Act, estate and gift taxation, drafting issues affecting wills and trusts, and the enforcement of no contest clauses. Mr. Hartog has also spoken on the use of mediation in trusts and estates disputes.

ARTICLES & BOOKS

Co-author, *California Trust Practice*, first published in 1996, and updated annually thereafter.

Lead Consulting Editor, *California Wills & Trusts*, a six-volume treatise and form-book, first published in 1991 and updated annually thereafter.

Mr. Hartog has published numerous articles in several legal journals on a variety of issues affecting trusts and estates law. These articles include topics concerning trust administration, fiduciary liability, prudent investment, property taxes, estate and gift taxation, and no contest clauses.