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Oregon State Bar Estate Planning & Administration Section

What's New in the Courts

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Extrinsic Evidence to Establish a Trust
***Hamlin v. Hamlin*, 271 Or App 647 (2015)**

On appeal the court was asked to consider whether the trial court erred in considering extrinsic evidence to determine whether Joan Hamlin intended to create a trust when she transferred property to her son. The Court of Appeals held that the court could properly consider extrinsic evidence and that the evidence had shown the intent to create a trust.

Joan Hamlin wanted to avoid probate of her estate when she died, and made comments to that effect to both of her children. She talked about her wishes with her daughter and then put her son's name on the title to her bank accounts and her house because he was local. After her death, it was discovered that the deed did not include survivorship language, so half of the house had to go through probate. The two children ended up disagreeing about their mother's intent. The son said she wanted him to have the house outright, and the daughter argued that their mother had merely intended to avoid probate and wanted her entire estate to go to her two children and other beneficiaries under her will.

The children agreed that she had intended to create a survivorship tenancy when she executed the deed, and once they agreed that the deed should be reformed to reflect her intent, that opened the door to consideration of extrinsic evidence of her intent. The trial court held that she had intended to create a resulting trust in all the assets transferred to her son, for the benefit of the beneficiaries named in the will. The Court of Appeals found sufficient evidence to support the trial court's factual findings.

Investment Assistance Does Not Constitute Elder Abuse
***Gibson v. Bankofier*, 275 Or App 257 (2015)**

Veryl Gibson created a trust for herself, with the remainder to go, on her death, to her three daughters. Veryl served as trustee of the trust, and when she became incapacitated, her daughter, Patricia Gibson, took over as trustee. Patricia is the plaintiff in this suit.

The opinion describes financial dealings involving land held in the trust at some length. In essence, Veryl decided to sell her house and surrounding land and to invest in a tenant in common (TIC) property to avoid capital gains on the sale. Veryl knew a friend who had bought rental properties in a 1031 exchange to avoid taxes, and asked her real estate agent to help her do something similar. Veryl had no experience managing rentals so the agent recommended investing in TIC properties as investments. In May-June 2007 much of the work of selling Veryl's property occurred. In July 2007 Veryl fell and had to spend several weeks in a rehab center where she appeared "oriented" but had "mild cognitive

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impairment." After Veryl returned home, the process of purchasing the TIC properties was completed, with the last one purchased in October 2007. In November 2007 Veryl was diagnosed with mild dementia, and over the succeeding months her condition worsened. In July 2010 two doctors agreed that she was no longer able to handle her business affairs. She then moved to a nursing home and Patricia became trustee of the trust.

The TIC investments did not do well, and three of them failed. Patricia brought suit against the real estate agent and the real estate company, claiming elder abuse under ORS 124.100(2) and negligence based on a "special relationship." The trial court granted the defendants' motion for summary judgment, and the Court of Appeals agreed.

The Court of Appeals explained that four elements of a claim for financial abuse of an elderly or vulnerable person must be proved: "'(1) a taking or appropriation (2) of money or property (3) that belongs to an elderly or incapacitated person, and (4) the taking must be wrongful.'" *Gibson*, 275 Or App at 268 (quoting *Church v. Woods*, 190 Or App 112, 117 (2003)). The court concluded that no reasonable trier of fact could conclude that either defendant engaged in wrongful conduct.

The plaintiff argued that referral fees received by the real estate agent showed an improper motive (greed), but the court easily disregarded that argument, saying that seeking reasonable compensation for work is not improper. The plaintiff also argued that the agent unduly influenced Veryl, based on a confidential relationship (they were friends) and Veryl's susceptibility to influence (she was beginning to exhibit signs of mental impairment). The question of susceptibility was disputed, and the court found no evidence at all of undue influence. The court explained that there was nothing wrong with providing a business service to someone who is competent to contract for those services.

The court also found no evidence to support a claim for negligent breach of a special relationship. The court affirmed the trial court's dismissal on summary judgment.

Same-Sex Couples and Children
***Madrone and Madrone*, 271 Or App 116 (2015)**

Lorrena Madrone gave birth to a daughter, R, in January 2008, while Lorrena was in a relationship with Karah Madrone. After the birth of R, in March 2008, Lorrena and Karah registered as domestic partners (the RDP statute became effective Jan. 1, 2008). In 2012 Karah brought an action for dissolution of the domestic partnership. She sought a "declaration that she is R's legal parent by operation of ORS 109.243," among other claims. *Id*. at 118. The trial court granted summary judgment in favor of Karah based on *Shineovich and Kemp.*

The issue is whether ORS 109.243 applies. That statute treats as the parent of a child a man who is married to the child's mother when the child's mother gives birth through artificial insemination, if the man consented to the insemination. In *Shineovich and Kemp*, 229 Or App 670, *rev den*, 347 Or 365 (2009), the court held that the statute violated the equal protection clause of the Oregon constitution because it granted a privilege – parentage by operation of law – to married couples, and at that time same-sex couples could not marry in Oregon. *Shineovich* extended the statute to apply when the same-sex partner of the biological mother consented to the insemination.

In *Madrone*, the court held that the statute applies to same-sex couples if they would have chosen to marry had they legally been able to marry. That determination is a question of fact, so the court reversed the grant of summary judgment and remanded the case for a determination on the question of fact.

CAUTION: Same-sex couples who choose not to marry must be careful to address parentage issues at the outset if they decide to have a child together. If different-sex couples decide to have a child, the two intentional parents will in many cases both be the genetic parents and therefore the legal parents. Same-sex parents cannot both be the genetic parents of the child, so the non-genetic parent will need to adopt to be a legal parent.

Revocation of Beneficiary Designation in ERISA Plan
***Becker v. Williams*, 777 F3d 1035 (9th Cir 2015)**

After Asa Williams, Senior, and Carmen Mays-Williams divorced, Asa, Senior, called Xerox, the company for which he had worked and from which he had retired, and attempted to change the beneficiary designation for his retirement benefits. In multiple phone calls he told Xerox that he wanted his son, Asa, Junior, to replace Carmen as the beneficiary. Xerox sent him beneficiary designation forms but Asa, Senior, never signed or returned the forms. When he died, Carmen and Asa, Junior, both claimed as beneficiary.

The District Court granted summary judgment in favor of Carmen, but the Ninth Circuit reversed and remanded. The Ninth Circuit noted first that under ERISA a fiduciary must distribute benefits "'in accordance with the documents and instruments governing the plan.'" *Id*. at 1038 (quoting 29 U.S.C. § 1104(a)(1)(D)). The issue of whether the beneficiary designation forms constituted "plan documents" was an issue of first impression. The court noted that other cases interpreting "plan documents" have determined that plan documents are those documents that provide participants with information about the plan. The court concluded that the term does not include beneficiary designation forms. Because the forms were not plan documents, Asa, Senior, did not have to comply with language in the forms in order to change his beneficiary designation.

The question of whether Asa, Senior, substantially complied with the requirements of the plan documents in changing the beneficiary on his plan was one of state law. The court noted that the plan documents required married participants to make a change in the beneficiary designation in writing, but did not impose a writing requirement on unmarried participants. The court held that a reasonable trier of fact could conclude that the records of the telephone call showed Asa, Senior's intent to change his beneficiary designation and constituted substantial compliance with the plan documents' requirements for changing a beneficiary designation. The court reversed the grant of summary judgment and remanded the case.

Note that although in some states divorce automatically revokes any beneficiary designations naming a former spouse, the U.S. Supreme Court held in *Egelhoff* that ERISA preempts those statutes. Oregon's statute only revokes bequests to a former spouse under a will and does not revoke beneficiary designations or other non-probate transfers intended to take effect at death.

Trustee's Duty to Monitor Investments
***Tibble v. Edison International*, 135 S Ct 1823 (2015)**

In reviewing the fiduciary duties of a fiduciary acting under ERISA, the court reminded lower courts that when examining fiduciary duties, courts must look to trust law and the fiduciary duty of prudence. Under trust law a fiduciary has an ongoing duty to review investments and remove imprudent ones.

Plan beneficiaries alleged that certain investments made by the Edison 401(k) Savings Plan were imprudent. ERISA requires a breach of fiduciary duty complaint to be filed no more than six years after "'the date of the last action which constitutes a part of the breach or violation.'" *Id*. at 1825 (quoting 29 U.S.C. § 1113). The District Court held, and the Court of Appeals affirmed, that the claim was not timely because the investments had been made more than six years before the plan beneficiaries brought the complaint. The Supreme Court vacated the decision and remanded. The Court pointed out that a trustee has a continuing duty to monitor investments, so the beneficiary's claim of a breach of this continuing duty of prudence would be timely. The case was remanded for the court to consider claims that the respondents breached their fiduciary duties within the six-year period.

Wrongful Death and the Remedy Clause in the Oregon Constitution
***Lunsford v. NCH Corporation*, 271 Or App 564 (2015)**

Rodney Lunsford took a product purchased by his employer in 1995. Mr. Lunsford used the product monthly from the mid-1990s until he was diagnosed with a disease that resulted in his death. His personal representative filed a wrongful death claim against the manufacturer of the product on behalf of his estate.

The statute of limitations pertinent to the appeal requires that a product liability civil claim be filed no later than "'[t]en years after the date on which the product was first purchased for use or consumption.'" *Id*. at 567 (quoting ORS 30.905(3)(b)). The estate filed its claim more than 10 years after the date the employer purchased the product but argued that the statute violates the remedy clause of Article I, section 10, of the Oregon constitution: "every man shall have remedy by due course of law for injury done him in his person, property, or reputation."

The court explained the Oregon Supreme Court's position on the applicability of the remedy clause: "'The court in *Smothers* announced that the constitutionality of a statute under the remedy clause depends, instead, on whether the common law of Oregon when the drafters wrote the Oregon Constitution in 1857 recognized a cause of action for the alleged injury and, if so, whether the legislature has 'abolished the common-law cause of action' without providing 'a constitutionally adequate substitute remedy for the common-law cause of action for that injury.'" *Id*. at 568 (quoting *Smothers v. Gresham Transfer, Inc*., 332 Or 83 (2001)). Although the court explained that the Oregon Supreme Court could revisit the question of whether a wrongful death action has no basis in the common law and therefore no protection under the remedy clause, so far the Oregon Supreme Court has not disavowed its prior opinions that the remedy clause does not apply to wrongful death cases. Bound by precedent, this court concluded that the wrongful death action in this case was not protected by the remedy clause. The court upheld the dismissal of the claim.

What Should a Trustee Disclose to Beneficiaries After *Tseng?*

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I. Introduction

During the administration of an irrevocable trust, the Trustee has a duty to inform and report to qualified beneficiaries under the Oregon Uniform Trust Code (ORS chapter 130). Our understanding of the information a trustee must provide to qualified beneficiaries has now changed due to the recent holding in *Tseng v. Tseng,* 271 Or App 657 (2015). The holding in *Tseng* is relatively narrow, but may indicate how Oregon courts will rule in the future.

II. General summary of disclosures to qualified beneficiaries

a. Duties

According to ORS 130.710(1), a trustee has a duty to keep qualified beneficiaries "reasonably informed about the administration of the trust and of the material facts necessary for those beneficiaries to protect their interests." The mandatory duty to inform is not owed to other beneficiary types, such as those who are not qualified beneficiaries.

b. Qualified vs. non-qualified beneficiary

The difference between a beneficiary and a qualified beneficiary is an important one. "Beneficiary" is a broad term defined by ORS 130.010(2) and includes any person with a beneficial interest in a trust, either vested or contingent, or a person other than a trustee who holds a power of appointment.

Generally, qualified beneficiaries are the permissible distributees under the trust (see ORS 130.010(14)(a)) as well as the beneficiaries who would be permissible distributees if the prior permissible distributees' interests were terminated (ORS 130.010(14)(b)), and ORS 130.010(14) also includes those beneficiaries who will receive the trust if it terminates immediately. ORS 130.010(14)(c). A permissible distributee is a beneficiary who is currently eligible to receive distributions of trust income or principal, whether the distribution is mandatory or discretionary. ORS 130.010(10). In other words, two layers of contingent beneficiaries are also considered to be qualified beneficiaries. ORS 130.010(14)(b).

As paraphrased in the official comments to the OUTC, "[t]he 'qualified beneficiaries' are the permissible distributees and the beneficiaries who might be termed the first-line remainder beneficiaries." Valerie J. Vollmar, *The Oregon Uniform Trust Code and Comments*, 42 Willamette L Rev 187, 210 (2006).

When considering who is a beneficiary as defined by subsections (a), (b), and (c) of ORS 130.010(14), the determination date is vital. A beneficiary is considered to be a qualified beneficiary on a certain determination date, and that date can vary. ORS 130.010(14)(a). The date of the beneficiaries' qualification might be the date of death of the person who created the trust – often referred to as the settlor, grantor, or trust maker. That date might also be the date after death that the survivorship provision of the trust is satisfied, or the date the trust is terminated or a beneficiary's interest is terminated. For instance, a remote interest beneficiary is one who receives property only on the death of another beneficiary and might not be entitled to the same information as a qualified beneficiary. ORS 130.010(15). A remote interest beneficiary is a non-qualified beneficiary until the contingency is satisfied, such as the death of a qualified beneficiary.

c. What information must qualified beneficiaries receive?

As previously mentioned, the information a trustee is required to provide to qualified beneficiaries is defined by ORS 130.710(1) and includes "material facts necessary for those beneficiaries to protect their interests." But what is "material" and how much information must be provided? The holding in *Tseng* gives us some answers.

III. *Tseng v. Tseng*

a. Issues

In *Tseng*, qualified beneficiaries of an irrevocable (formerly revocable) trust sued the trustee to obtain information about the administration of the revocable living trust during the time that the settlor was alive. The trustee argued that the qualified beneficiaries were entitled to information pertaining to post-mortem events, but not pre-mortem events.

b. Holding

The court held that, in order to receive information, beneficiaries of a revocable trust must have had a beneficial interest in the trust during the settlor's lifetime, but that interest and the ability to seek information is determined by various choices made by the settlor.

Information of "material" importance regarding administration of the trust during the settlor's lifetime is available to the qualified beneficiaries only after the death of the settlor. One of the issues to be decided is whether the settlor ratified, directed, or consented to the actions of the non-settlor trustee or co-trustee. This is the first time an Oregon court has so held.

The opinion also stated that "the probate court is in the best position to assess in the first instance the scope of the material facts that respondents are required by ORS 130.710(1) to provide to petitioners." *Tseng,* 271 Or App at

674. That ruling is predicated on the assumption that the petitioners are qualified beneficiaries. *Id.* at 666 n 2.

IV. General summary of disclosures following *Tseng*

In *Tseng*, the court made a distinction between revocable living trusts where the settlor was the trustee, and revocable living trusts where the settlor named other individuals to serve as trustee during the settlor's lifetime.

If the settlor and trustee of the revocable living trust were one and the same, the court in *Tseng* stated there would be no doubt that the settlor authorized the trustee to make asset transfers during his lifetime. As such, the "petitioners would not be entitled as a matter of right to any information about the transfers because such information would not be necessary to protect any interest of petitioners." *Id.* at 674 n 6. During the settlor's lifetime, the settlor has a right to privacy in his or her affairs, and the disposition of the trust is still subject to change by the settlor. Potential beneficiaries are not entitled to information under those conditions.

However, if the settlor and trustee of the revocable living trust were not the same person, then the *Tseng* holding is of great importance. For instance, the settlor may appoint a different trustee to serve during the time that the settlor is incapacitated.

If that is the case, what information must the trustee provide once the settlor dies? The trustee must provide material facts necessary for qualified beneficiaries to protect their interest. ORS 130.710(1). Who decides what is "material"? According to the court in *Tseng,* "[t]he probate court is in the best position to assess in the first instance the scope of the material facts that respondents are required by ORS 130.710(1) to provide to petitioners…." *Tseng,* 271 Or App at 674. The determination is not based on whether the terms of the trust authorized the actions of the trustee, but instead on whether the settlor directed, ratified, or consented to the trustee's action. The most important holding is that the information can reach back to include facts dating before the trust became irrevocable, including the actions of the trustee while the settlor was alive.

The information required by a trust report under ORS 130.710(3) is likely a standard that courts will apply. The non-settlor trustee may be required to provide a list of trust property and liabilities dating from when he or she began serving as trustee. The report could also include receipts and disbursements from the date the non-settlor trustee began serving through the date of termination. The trustee may also be required to make fiduciary disclosures, such as trustee compensation and any conflict of interest transactions.

V. Conclusion

A trustee of an irrevocable trust must remember that the trustee is managing and protecting assets for the benefit of others. The trustee has a duty to retain adequate records and to inform and report to beneficiaries. Full disclosure and open communication is the best way to avoid conflict. However, the nature and quality of the information disclosed, the timing of disclosure, and determining which beneficiaries are entitled to disclosure generally requires the professional advice of an attorney. A breach of a trustee's duty, even if unintentional or not malicious, can result in personal liability, damages, attorney fees, and costs to be paid by the trustee.

2016 Section Officers and Board

At the annual meeting of the Estate Planning and Administration Section of the Oregon State Bar on November 20, 2015, the 2016 section officers and members at large were elected as follows:

Officers

Chair .... Erik S. Schimmelbusch
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Legislation Update: Oregon's Revised Uniform Fiduciary Access to Digital Assets Act

Summarized from Various Sources

As the 2016 Oregon legislative session came to a close this month we learned that SB 1554, Oregon's version of the Revised Uniform Fiduciary Access to Digital Assets Act (2015), passed and was signed into law by the Governor. The Senate Judiciary Committee heard testimony from Lane Shetterly on behalf of the Uniform Law Commission, Jeffrey M. Cheyne on behalf of the Oregon State Bar, and a representative from NetChoice regarding SB 1554. At the hearing no testimony was submitted in opposition to the bill. In addition, it was represented to the committee that the Oregon ACLU had no opposition to the bill.

This bill is a revised version of the Uniform Fiduciary Access to Digital Assets Act that the estate planning section sponsored in the last year. A large number of stakeholders worked with the Uniform Law Commission to hammer out the act that became SB 1554 to make it acceptable to most of the stakeholders.

SB 1554 outlines the responsibilities of account users and digital communication providers regarding emails, social media, and cloud storage to provide access to the content of digital communications for a decedent user or protected person user. In order for a fiduciary to have access to the content of a decedent or protected person's user account, the user must provide some form of consent authorizing disclosure of the content of these communications to the designated fiduciary. Online service providers are encouraged to provide an online tool where an account user can direct the custodian to direct the disclosure or nondisclosure of the user's digital assets.

SB 1554 proposes to clarify and confirm that account users have the right to consent and authorize their fiduciaries to fulfill their responsibilities in connection with online assets. The revised act is the result of negotiation and compromise between stakeholders, including major technology and social media companies.

From an estate planning perspective, we now need to advise users of online accounts to use any online tools and consider adding provisions regarding digital communications to powers of attorney, wills, and trusts authorizing the named fiduciaries to have access, both to the catalog data and the content, for the designated user's account. Without such authorization the default is that the provisions of the online account's terms of service agreement apply. These terms of service agreements are generally more restrictive.

A copy of SB 1554 can be found at https://olis.leg.state.or.us/liz/2016R1/Measures/Overview/SB1554.

Legislation Update: Oregon's Advance Directive for Health Care

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Over the past year, a Legislative Work Group has been developing a proposed bill for consideration during the 2016 legislative session that creates new provisions and amends existing statutes on the form of an Advance Directive in Oregon. The proposed bill was introduced in the Senate Judiciary Committee on February 1, 2016. As of February 29, 2016, the bill (SB1552) is before the Ways and Means Committee.

You may obtain a copy of the most recent version of A-Engrossed SB 1552 at https://olis.leg.state.or.us/liz/2016R1/Measures/Overview/SB1552.

The most significant change is the creation of an Advance Directive Rules Adoption Committee within the Oregon Health Authority consisting of 13 members from various entities and disciplines. The primary purpose of this Committee is to adopt by rule the form of advance directive to be used in Oregon. The Committee must report on even-numbered years to certain committees of the Legislative Assembly.

The following summarizes the changes contained in SB 1552:

1. Repeals the statute setting forth the current form of advance directive.
2. Establishes the Advance Directive Rules Adoption Committee for the purpose of adopting by rule the form of advance directive to be used in this state and updating the form.
3. Charges the Committee with developing a form that provides the principal with an opportunity to express values and beliefs with regard to health care decisions.
4. Provides, in statute, the form to be used in the appointment of a health care representative and alternate. This form will then be contained in the advanced directive form developed by the Committee.
5. Sets forth an alternate form of advance directive that may be used in this state (both appointment of a health care representative and health care instructions). Sunsets this alternate form on January 1, 2020.
6. For purposes of advance directive law, changes the terms "attorney-in-fact" and "alternative attorney-in-fact" to "health care representative" and "alternative health care representative."

7. Clarifies directions regarding end of life care.
8. Modifies execution requirements by simplifying witnessing requirements and allowing notarizing in place of witnesses.
9. Becomes operative January 1, 2017.

UPDATE

The 2016 Legislative session adjourned on Thursday, March 4, 2016 and unfortunately, SB 1552 was not enacted. The measure moved out of the Senate Judiciary Committee with broad support, but was then sent to the Ways and Means Committee for a fiscal analysis. While there, a variety of challenges arose and the measure ultimately did not move.

The Senate Judiciary Committee would like to bring this bill again in the 2017 session, taking care of a few more issues, including language clean-up, oversight by the legislative body, and specific language suggested by Disability Rights Oregon. The work group will begin meeting again to address these issues.

If you have questions or comments, contact the author at Stephanie@draneaslaw.com.

Practice Tip: Basis Reporting

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Historically, there was some debate about whether the beneficiary of an estate was required to use, for income tax basis purposes, the values shown on the estate tax return, or whether the beneficiary could produce evidence to overcome the values shown on the estate tax return. *See, e.g.,* Rev Rul 54-97, 1954-1 CB 113. Effective for estate tax returns filed after July 31, 2015, beneficiaries of estates and trusts are required to use a basis that does not exceed the value as finally determined for estate tax purposes. 26 USC § 1014(f). Penalties apply to violations of this provision. 26 USC § 6662. This new requirement applies to only those assets whose inclusion in the estate actually increased the estate tax liability. 26 USC § 1014(f)(2). Thus this requirement does not apply if marital or charitable deductions reduced the estate tax to zero.

In order to encourage beneficiaries to comply with new § 1014(f), fiduciaries who file estate tax returns after July 31, 2015 are now required to report valuation (basis) information to the beneficiaries and to the IRS within 30 days after filing an estate tax return. 26 USC § 6035. If the values shown on the estate tax return are later adjusted, supplemental reports must be provided to the beneficiaries and the IRS. This reporting requirement applies to both estates and trusts. Penalties apply for failure to provide these reports. 26 USC §§ 6721, 6722.

Although a beneficiary is not required to use the estate tax value of an asset as the income tax basis unless the inclusion of the asset actually increased the estate tax liability, the fiduciary is required to report the estate tax value to the beneficiary and the IRS regardless of whether the inclusion of the asset increased the estate tax liability. 26 USC §§ 1014(f)(2), 6035.

The IRS has issued a new Form 8971 to be used for reporting basis information, along with instructions for the form. The form requires a separate Schedule A to be supplied to each beneficiary, showing exactly what assets were acquired from the estate by each beneficiary, but the beneficiaries do not receive a copy of Form 8971. That form is then filed with the IRS, along with copies of all of the Schedules A.

In early March 2016, temporary and proposed regulations were issued to provide guidance regarding many unanswered questions concerning this new basis information reporting. (The temporary regulations and the proposed regulations are identical.) These new regulations will appear in Reg. §1.1014-10, §1.6035-1, and §1.6035-2.

The IRS has delayed the earliest due date of the basis reports to June 30, 2016. As a result, reports following Forms 706 filed between July 31, 2015, and May 31, 2016, will be due on June 30, 2016, and reports following Forms 706 filed after May 31, 2016, will be due thirty days after the Form 706 is filed. Notice 2015-57, IRB 2015-36; Notice 2016-19, IRB 2016-09; Notice 2016-27

Practice Tip: Proposed Orders and Judgments

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UTCR 5.100 now requires that every order or judgment submitted to a court in Oregon (including probate courts) must have attached a certificate to the effect that the submitting attorney has complied with (or is exempt from) UTCR 5.100. That rule requires the submitting attorney to inform the court that the proposed document has been properly served on opposing counsel, or (in the case of uncontested probate matters) that the document need not be served on opposing counsel. In either event, a certificate to that effect must be attached.

Events Calendar

Estate Planning and Administration Section CLE

When: Advanced Estate Planning

When: June 10, 2016

Where: Oregon Convention Center, Portland

Estate Planning and Administration Section CLE

What: Basic Estate Planning

When: November 18, 2016

Where: Double Tree Hotel, Lloyd Center, Portland

The Editors want to include announcements of upcoming events that are open to the public and may be of interest to our readers. If you know of an event, please send basic information, including point of contact information to Sheryl S. McConnell at *smcconnellor@aol.com* for inclusion in the next issue of the Newsletter.

Oregon Estate Planning and Administration Section Newsletter

Questions, Comments, Suggestions About This Newsletter?

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