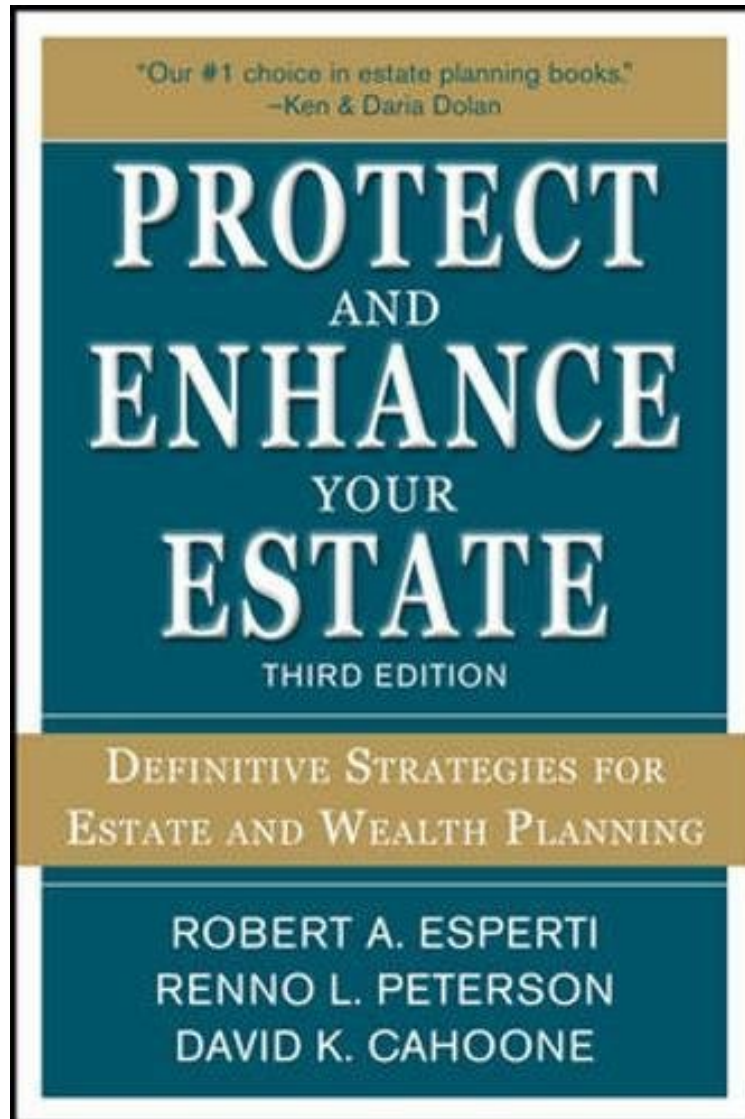


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About the AuthorRobert A. Esperti, Renno L. Peterson, and David K. Cahoon are nationally preeminent estate planning attorneys who have practiced law together for a combined 100 years. Between them, they have written 26 books and treatises on planning, including the bestselling Loving Trust. They founded and chaired the National Network of Estate Planning Attorneys and the Esperti Peterson Institute for High Net Worth Planning, and created the National Estate Planning Course for the American Institute of Certified Public Accountants.