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James K. Treadwell is a graduate of the University of Oregon School of Law and practices as chair of the Trusts and Estates Department of Karr Tuttle Campbell. Mr. Treadwell is a Fellow of the American College of Trust and Estate Counsel, currently serving on the college's Fiduciary Income Tax and Technology in the Practice Committees, the latter of which he is a prior chair. He has served on the executive committee of the Real Property, Probate and Trust Section of the Washington State Bar Association and was the founding chair of the section's Probate Law Task Force, a group responsible for significant legislative improvements to the Washington State Probate Code. He is currently actively involved with the Estate and Gift Tax Committee of the Washington State Bar Association's Tax Section and is a long-time member of the Seattle Estate Planning Council. He is listed in the publication *Best Lawyers of America*.

<center>**MEMORANDUM**</center>

TO:	**ESTATE PLANNING COUNCIL OF SOUTHWEST WASHINGTON**
FROM:	**JAMES K. TREADWELL**
DATE:	**APRIL 19, 2013**
RE:	**SELECT ASPECTS OF TECHNOLOGY IN ESTATE PLANNING**

<center>**EXECUTIVE SUMMARY**</center>

Computer technology has evolved into a frontline component of estate planning. The purpose of this presentation is to discuss select applications of computer technology in estate planning and to demonstrate their usefulness in plan design and client education.

The presentation will illustrate the application of the two programs that the presenter has found to be of particular value: NumberCruncher and zCalc. The presentation will demonstrate applications of these programs in connection with the presentation of appropriate narrative, Excel Spreadsheet results, and PowerPoint illustrations.

The specific illustrations are set forth in the attached Table of Contents and include an S Corp. Grantor Retained Annuity Trust (GRAT) analysis using NumberCruncher, a Private Annuity analysis using the zCalc Tool Box, a Qualified Personal Residence Trust (QPRT) analysis using Excel with zCalc formulas, and an asset protection oriented family capital management plan using Excel accompanied by a related PowerPoint presentation.

<center>**JKT**</center>

ESTATE PLANNING COUNCIL OF SOUTHWEST WASHINGTON

Select Aspects of Technology
In Estate Planning

Presented by:

James K. Treadwell

Vancouver, Washington
April 23, 2013

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- **Family Capital Management Memo**
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