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## Denver and Colorado Bar Associations Will Hold Institute June 7th

Dicta Editorial Board

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# DICTA

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## Calendar

- June 7—Colorado and Denver Bar Associations one-day institute on planning and administration of estates, Shirley-Savoy Hotel, Denver. Carl B. Rix, president of the American Bar Association, will be the speaker at the evening dinner.
- June 13, 14 and 16—Tenth Judicial Circuit annual conference, United States District Courtroom, Post Office Building, Denver. Program will be announced in June DICTA.
- June 25—Denver Bar Association annual picnic, Troutdale.
- July 1—Term of office of new officers of Denver Bar Association begins.
- Sept. 22-26—American Bar Association annual meeting, Cleveland, Ohio.
- Oct. 6—Denver Bar Association, regular monthly meeting, 12:15 P. M., Chamber of Commerce dining room.
- Oct. 16—District Judges' Association annual meeting, County Judges' Association meeting, District Attorneys' Association meeting, Board of Governors meeting, Broadmoor Hotel, Colorado Springs.
- Oct. 17-18—Colorado Bar Association annual meeting, Broadmoor Hotel, Colorado Springs.

## Denver and Colorado Bar Associations Will Hold Institute June 7th

In the April issue of DICTA announcement was made of the one day institute of the Colorado and Denver Bar Associations to be held on June 7th at the Shirley-Savoy Hotel, Denver, and the evening dinner which will be addressed by Carl B. Rix, president of the American Bar Association.

The morning and afternoon sessions will consist of an institute on estate planning and administration. The following hypothetical estate will be the basis for the discussion:

John Isekore, a resident of Colorado, is a mining engineer, 50 years of age, whose family consists of his wife, Ada, 40 years old, an adopted daughter, Bertha, age 16, a son, Carl, 18, in military service overseas, and a son Donald, 21. Donald is married and John, the father, regards Donald's wife as one of the family.

John's estate consists of the following assets, all of which stand in his name, except as otherwise stated:

| <i>Description</i>                                                                                                                                  | <i>Value</i>   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Family car .....                                                                                                                                    | \$ 500         |
| Family home .....                                                                                                                                   | 15,000         |
| Rental property, a store, leased for five years from<br>January, 1943, at \$100 per month payable in advance<br>on the first day of each month..... | 10,000         |
| Note of Y for \$5000, due July 1, 1948, with interest<br>at 5%, payable January 1 and July 1.....                                                   | 5,000          |
| \$2000 face value City of Denver general obligation<br>bonds due January 1, 1950, interest 2%, payable<br>January 1 and July 1.....                 | 2,000          |
| \$2000 face value Series E, U.S. Defense bonds, dated<br>March 1, 1941, in name of John and Ada as co-owners                                        | 2,000          |
| \$1000 face value, series G, U.S. Defense bonds, in name<br>of John only.....                                                                       | 1,000          |
| 100 shares common stock, General Motors Corporation..                                                                                               | 6,000          |
| 75 shares common stock, A. T. & T. Co.....                                                                                                          | 10,000         |
| Six life insurance policies, each for \$5000, each in a dif-<br>ferent company and all payable to wife, Ada, install-<br>ments .....                | 30,000         |
| <br>Total .....                                                                                                                                     | <hr/> \$81,000 |

John is going to South America on business and he wishes to fix up his affairs so that they will be in the best possible shape if anything happens to him. He has no will.

The morning session will be devoted to a panel discussion of the most advantageous means of arranging John's affairs. Morrison Shafroth will act as moderator of the panel, which will be comprised of Edward King, dean of the University of Colorado Law School, Willson Hurt, professor at the University of Denver Law School, and Hugh McLean, Trust Officer of the Colorado National Bank. Among the objectives and problems to be discussed are:

Support and maintenance of the widow during her life, possibly 30 years.  
Education of the children.

Support and maintenance until the sons get started in business and the daughter marries.

Help for Donald's widow.

Prevention of dissipation of estate through extravagance or bad management.

Eventual distribution of balance, if any, to John's descendents.

The relation of principal and income probably available as compared to the needs of the family.

Possible modes of disposition, including: inter vivos gifts, joint tenancies; living trust, both revocable and irrevocable; life insurance trusts; a will both with and without a testamentary trust; a close family corporation.

In the afternoon, Horace N. Hawkins, Jr., will carry through the administration of John's estate as finally planned by the panel in the morning, after which T. Raber Taylor will "walk through" the state and federal income tax returns of the decedent and of the estate, pointing out the differences between the state and federal requirements. If time permits, he will also highlight some of the distinctions between the state and federal laws and regulations regarding federal estate and state inheritance tax returns. The entire afternoon session will be devoted to the practical application of the probate and tax laws rather than to a theoretical interpretation of the legal problems involved.

At the noon luncheon Judge C. Edgar Kettering will discuss the administration of estates from still another angle—that of the judge who is on the receiving end of the lawyer's efforts.

To open the day the Junior Bar Section will hold a breakfast meeting at 8:15 A.M.

And to bring the day to a climax, Carl B. Rix, president of the American Bar Association will be the speaker at the informal banquet to be held at the hotel in the evening.

Milton Shrednik's seven-piece string ensemble will furnish music at the dinner, and special entertainment will be by the "Men of the West" quartet.

DON'T MISS THE JUNE 7 MEETING.

### **"Who's Who—Women Lawyers" Soon To Be Published**

Nearing completion is the new WHO'S WHO—WOMEN LAWYERS. Editor of this book is Laura Miller Derry, Louisville attorney, active practitioner, participant and office holder in local, national and international bar associations during the past ten years. She recently completed her term as President of the National Association of Women Lawyers and is now Director of that organization. For two years she has served as Recording Secretary of the Women Lawyers International Association. Kappa Beta Pi, oldest international legal sorority, recently conferred rare honorary membership upon Mrs. Derry at a ceremony in Washington.

Assembling names and addresses of the several thousand women lawyers in the United States was no easy task, because available lists were frequently incomplete. If any woman lawyer of this state has not received a questionnaire, she should contact the editor at 509 Kentucky Home Life Building, Louisville, Kentucky, at once.