

CURRICULUM VITAE

LAYNE T. RUSHFORTH

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SUMMARY

Layne T. Rushforth is an attorney who focuses his practice in matters involving estate planning, business planning, trust administration, and probate. Mr. Rushforth is licensed in Utah (since 1978) and in Nevada (since 1981). He has been active in the estate planning community as a lecturer, an author, and an officer of an association of estate planners.

Mr. Rushforth's practice as an attorney from 1978 through the present has focused on the drafting of wills, trusts, contracts, and other legal documents related to estate and business planning. He regularly appears in the Probate Court of the Eighth Judicial District Court in Clark County, Nevada with respect to estate and trust administration matters. His trust and probate practice includes representation before the Probate Court related to will contests and other disputes related to estates and trusts. He has been recognized as an expert witness in estate planning and estate administration matters in both state and federal court proceedings.

CURRENT STATUS

2017-Present: Attorney and Managing Partner of RUSHFORTH, LEE & KIEFER LLP, a Nevada limited-liability partnership, 1707 Village Center Circle, Suite 150, Las Vegas, Nevada 89134-0597; Telephone (702) 255-4552; Fax (702) 255-4677.

2002-2017: Principal attorney and sole owner of THE RUSHFORTH FIRM, PLLC, a Nevada professional limited-liability coming doing business as THE RUSHFORTH FIRM, LTD., 1707 Village Center Circle, Suite 150, Las Vegas, Nevada 89134-0597; Telephone (702) 255-4552; Fax (702) 255-4677.

PRIOR LEGAL CAREER

1996 - 2002: Member of THE BUSCH FIRM, practicing in the firm's office in Las Vegas, Nevada. THE BUSCH FIRM closed its Nevada office in 2002. Its primary office is located at 2532 Dupont Drive, Irvine California 92612-1254, Telephone (949) 474-7368.

1990 - 1995: Senior associate with the law firm then known as BECKLEY, SINGLETON, DELANOY JEMISON & LIST, 530 Las Vegas Boulevard South, Las Vegas, Nevada 89101; Telephone (702) 385-3373.

1989 - 1990: Member of the law firm of SEGAL, MCMAHAN & RUSHFORTH, CHARTERED, formerly known as OSHINS & SEGAL, CHARTERED, 720 South Fourth Street, Las Vegas, NV 89101; Telephone (702) 382-5212, one of three professional corporations associated together under the name of "OSHINS, GIBBONS, BERKLEY, SEGAL, BERMAN & WOLFSON, An Association of Professional Corporations". This firm no longer exists.

1988 - 1989: Member and associate of the law firm of RUDIAK, OSHINS, SEGAL & LARSEN, CHARTERED, 720

South Fourth Street, Las Vegas, NV 89101; Telephone (702) 382-5212. (This firm ceased the active practice of law at the end of 1989 after George Rudiak retired and Brent Larsen went into solo practice.)

1981 - 1988: Member of JOHNSON & RUSHFORTH, P.C. (now JOHNSON & JOHNSON LAW OFFICES), 530 South Fourth Street, Las Vegas, Nevada 89101; Telephone (702) 384-2830.

1979 - 1981: Associate with the law firm of JACKMAN & ASSOCIATES (now LAW OFFICE OF FREDERICK A. JACKMAN), 867 North 900 West Street, Orem, UT 84057-7701, Telephone (801) 225-1632.

1978 - 1979: Partner with the law firm of CROOK & RUSHFORTH (now defunct), Orem, UT.

EDUCATION

April, 1978: Graduated *cum laude* from the J. Reuben Clark Law School at Brigham Young University with a Juris Doctor (J.D.) degree.

April, 1975: Graduated *cum laude* from Brigham Young University with a Bachelor of Arts (B.A.) degree in Political Science and Spanish.

RECOGNITION BY PEERS AND COURTS

Recognized as an expert witness in the area of trusts and estate planning in federal and Nevada state courts. Also has collaborated with co-counsel in complex cases, including litigation and disputes relating to trusts and estates. He has also served as a mediator in a trust dispute case. Counsel with whom Mr. Rushforth has associated or for whom he has acted as an expert witness or mediator include the following (listed in alphabetical order by surname):

Dominic Campisi of Evans, Latham & Campisi, San Francisco, California
John H. Cotton & Christopher G. Rigler of John H. Cotton & Associates, Las Vegas, Nevada
C. Lance Gould of Beasley, Allen, Crow, Methvin, Portis & Miles, P.C.
Alan Harter, Las Vegas, Nevada
G. Dallas Horton of G. Dallas Horton & Associates, Las Vegas, Nevada
Lee Iglody and Jeffrey Hulet, Attorneys at Law, Las Vegas, Nevada
Bernard L. Karr of McDonald Hopkins LLC, Cleveland, Ohio
David Kirch of Kirch & Rounds, Aurora, Colorado
Stephanie Loomis-Price of Winstead, Houston, Texas
Greg Morris, of , Las Vegas, Nevada
Steve Morris, Morris Pickering & Peterson, Las Vegas, Nevada
John Porter, Baker & Botts, Houston, Texas
Bradley Richardson, Fennemore Craig, Las Vegas Nevada
Mark Solomon, Dana Dwiggin, Alan Freer, and Steven Hollingworth of Solomon Dwiggin & Freer, Ltd., Las Vegas, Nevada
Robert E. Thomson, Esq., Jekel, Howard & Thomson, Scottsdale, Arizona
Steven E. Trytten, Anglin Flewelling Rasmussen Campbell & Trytten, LLP, Pasadena, California

Fellow with the American College of Trust and Estate Counsel (ACTEC) since 1990. ACTEC is "an association of lawyers skilled and experienced in: the preparation of wills and trusts; estate planning; probate procedure and administration of trusts and estates of decedents, minors and incompetents." "Fellows are selected on the basis of professional reputation and ability in the fields of trusts and estates and on the basis of having made substantial contributions to these fields through lecturing, writing,

teaching and bar activities.”¹ Appointed by ACTEC as Nevada State Chair, serving in that office from March 2005 to March 2010.

Full TEP Member with the Society of Trust and Estate Practitioners (STEP) since January of 2015. STEP is a “worldwide professional association for those advising families across generations.”

Listed in the Martindale-Hubbell legal directory with an “AV” rating. Quoting from the Martindale-Hubbell web pages, an “AV Rating shows that a lawyer has reached the height of professional excellence. He or she has usually practiced law for many years, and is recognized for the highest levels of skill and integrity.”²

Member of the Probate and Trust Section of the State Bar of Nevada, and a co-chair of that Section’s Legislation Committee (2012-2013), which drafts and submits proposed legislation to the Nevada Legislature to improve Nevada law related to estate and trust administration.

Member of the Southern Nevada Estate Planning Council, which is an association of estate-planning professionals, including certified public accountants, certified life underwriters, trust officers, and attorneys. Served as its president for two years (1986-1988).

Member of the Board of Trustees of the Nevada State College Foundation (2016 to present) and Member of the Foundation’s Planned Giving Committee (2014-present), 1125 Nevada State Drive, Henderson, NV 89002.

Member of the Gift Planning Leadership Council of LDS Philanthropies (2016 to present), 1450 North University Avenue, Provo, Utah 84604.

Listed as one of Nevada’s top attorneys in the area of “Trusts and Estates” in *The Best Lawyers in America* compiled by Steven Naifeh and Gregory White Smith on the basis of interviews and surveys involving local attorneys. All editions from 1987 through the present.

Listed in “Super Lawyers” in estate planning and probate since 2007.

Former member (1982-1993) and former chairman (1992-1993) of the Clark County Bar Continuing Legal Education Committee.

SEMINARS AND PUBLICATIONS

May 2016: Lecturer for audio continuing education presentations recorded in Las Vegas, Nevada titled “Nuances of Being and Ethical Estate Planner” and “Nuances of Drafting Nevada Self-Settled Spendthrift Trusts”, sponsored by Live Oak CLE (www.nevadacle.com) and co-author of supporting written materials.

February 2013: Lecturer for continuing education presentation in Las Vegas, Nevada titled “Top Estate Planning Techniques” sponsored by NBI, Inc. (nbi-sems.com) and co-author of a supporting manual with the same title. Co-lecturers: Daniel T. Gerety; Daniel V. Goodsell; David M. Grant; and Brian Steadman.

May 2012: Lecturer for continuing education presentation videotaped in Las Vegas, Nevada titled “Nevada Trust & Estate Law Update; Cases, Revised Statutes & Drafting Tips” sponsored by

¹See <http://www.actec.org/public/MemberInfo.asp>.

²See http://www.martindale.com/xp/Martindale/Lawyer_Locator/Search_Lawyer_Locator/rating_info.xml.

- Life Oak CLE, Inc. (nevadacle.com) and author of a supporting manual with the same title.
- September 2011: Lecturer for continuing education presentation in Las Vegas, Nevada titled "Estates and Trusts Under the Microscope: SB 221 Examined". Co-lecturer: Mark Solomon.
- June 2010: Lecturer for continuing education presentation videotaped in Las Vegas, Nevada titled "Tips, Tricks, Traps & Pitfalls in Drafting Nevada Trusts" sponsored by Life Oak CLE, Inc. (nevadacle.com) and author of a supporting manual with the same title.
- September 2009: Lecturer for continuing education presentation in Las Vegas, Nevada titled "Estate and Probate Legislation Update 2009: Trust, Estate and Guardianship Practices". Co-lecturer: Mark Solomon.
- October 2008: Lecturer and author for continuing education presentation in Las Vegas, Nevada titled "Fundamentals of Trust Administration" sponsored by National Business Institute. Co-lecturers: Philip C. Van Alstyne and Kirk D. Kaplan.
- June 2008: Lecturer and author for continuing education presentation in Las Vegas, Nevada titled "The 7 Greatest Estate Planning Techniques" sponsored by Lorman Education Services. Co-lecturers: Kim Boyer, Catherine M. Colombo, Briar K. Stall, and S. Craig Stone II.
- September 2006: Lecturer for continuing legal education presentations in Las Vegas and Reno, Nevada titled "Drafting Wills and Powers of Attorney in Nevada" and "Drafting Trusts in Nevada" sponsored by Live Oak CLE. Co-lecturer: Scott A. Swain.
- November 2005: Lecturer for continuing education presentation in Las Vegas, Nevada titled "Greatest Estate Planning Techniques". Co-lecturers: S. Craig Stone II and Kim Boyer.
- April 2005: Lecturer for continuing legal education presentation in Las Vegas and Reno, Nevada titled "Estate Planning" sponsored by the State Bar of Nevada. Co-lecturer: Scott A. Swain.
- October 2004: Lecturer for "Representing the Elderly in Nevada", a continuing education presentation sponsored by Professional Education Systems, Inc. Co-lecturers and co-authors of the seminar materials: Kim Boyer, Jasen E. Cassady, and Elyse M. Tyrell.
- November 2003: Lecturer for "Fall Planning Update", a continuing education presentation sponsored by the Nevada Community Foundation. Co-lecturers: Jay Larsen, Dara Goldsmith, and Steven Oshins.
- October 2003: Lecturer for "Nevada Probate Update" continuing education presentation sponsored by Live Oak CLE.
- April 2002: Lecturer for continuing education presentation broadcast nationally via satellite and via Internet webcast from Dallas, Texas titled "Estate Planning Techniques In Response to the 2001 Tax Act" sponsored by Business Professionals Network, Inc. Co-lecturers: Martin (Marty) Satinsky - Isdamer & Company, LLC; Stephanie (Stevie) Casteel - Bank of America Private Bank in Atlanta; and Patrick Pacheco - Davis, Ridout, Jones and Gerstner.
- December 2001: Lecturer for continuing education presentation in Las Vegas, Nevada titled "Ethical Considerations in Estate Planning" sponsored by Live Oak CLE.
- June 2000: Lecturer for continuing education presentation in Las Vegas and Reno, Nevada titled "Nevada Post-Mortem Planning" sponsored by Professional Education Systems, Inc. Co-lecturer: Scott A. Swain.
- December 1998: Lecturer for continuing education presentation in Las Vegas and Reno, Nevada titled "The

- Estate Administration Course” sponsored by Professional Education Systems, Inc. Co-lecturer: Scott A. Swain.
- February 1998: Lecturer for continuing education presentation in Las Vegas and Reno, Nevada titled “Estate Planning Update for Up-and-Comers” sponsored by the State Bar of Nevada. Co-lecturer: Todd Torvinen.
- December 1997: Lecturer for continuing education presentation in Las Vegas and Reno, Nevada titled “The Estate Planning Course” sponsored by Professional Education Systems, Inc. Co-lecturer: Scott A. Swain.
- June 1997: Lecturer for continuing education presentation titled “Trust and Estates for Dummies” at the Annual Convention for the State Bar of Nevada, Disneyland Hotel, Anaheim, California. Co-lecturer: Greg Morris.
- August 1996: Co-Author of article titled “An Analysis of the Final GST Regulations: Certain Planning Issues Still Remain” (Tax Management Memorandum, BNA, August 15, 1996). Co-authors: Allen Walburn and R. Zebulon Law.
- June 1995: Lecturer for portion of ethics seminar titled “Ethics in Estate Planning and Estate Administration”, Clark County Bar Association.
- January 1995: Lecturer for seminar titled “Bridge the Gap”, State Bar of Nevada, which was taught in Reno and Las Vegas, Nevada.
- December 1993: Lecturer for seminar titled “Estate Administration in Nevada”, National Business Institute, Inc. The materials for the seminar were co-authored by Mr. Rushforth, Barbara K. Finley, Stephen C. Moss, and Bradley J. Richardson.
- November 1993: Lecturer for seminar titled “The Trust Course”, which was sponsored by Professional Education Systems, Inc. Co-lecturer: Gregory J. Morris.
- May 1993: Lecturer for seminar titled “Wills & Estates”, which was sponsored by the State Bar of Nevada and held in Reno and Las Vegas. He authored sections of the seminar manual titled “Wills and Testamentary Trusts” and “Tips for The Real World”, and he co-authored the section titled “Revocable Trusts”.
- September 1992: Lecturer for seminar titled “The Limited Liability Company”, sponsored by William D. Bagley and Philip P. Whynott.
- May 1991: Lecturer for seminar titled “Effective Will Drafting”, which was sponsored by the State Bar of Nevada and held in Reno and Las Vegas.
- March 1991: Lecturer for seminar titled “Medicaid Law, Guardianship Law, and Estate Planning”, which was sponsored by Professional Education Systems, Inc. Co-lecturer: Patricia L. Brown. The lecturers co-authored a manual for the seminar.
- October 1990: Lecturer for seminar titled “Advising the Family Business”, which was sponsored by the State Bar of Nevada.
- January 1990: Lecturer for seminar titled “Nevada Practical Probate”, which was sponsored by Professional Education Systems, Inc. Co-lecturer: Patricia L. Brown. The lecturers co-authored a manual for the seminar.
- September 1989: Lecturer for seminar titled “Nevada Drafting Estate Planning Documents”, which was

sponsored by Professional Education Systems, Inc. Co-lecturers: Patricia L. Brown and Richard A. Oshins. The lecturers co-authored a manual for the seminar.

December 1987: Lecturer for seminar titled "Basic Probate in Nevada", which was sponsored by Professional Education Systems, Inc. Co-lecturer: Jerome L. Blut. The lecturers co-authored a manual with Robert E. Armstrong, Terrill R. Dory, and John Sande, III.

November 1987: Lecturer for an "Estate Planning Conference" sponsored by the Nevada Society of Certified Public Accountants and the State Bar of Nevada.

January 1987: Lecturer for seminar titled "Nevada Practical Probate", which was sponsored by Professional Education Systems, Inc. Co-lecturer: John G. Gubler. The lecturers co-authored a manual for the seminar.

May 1987: Lecturer for seminar titled "Nevada Estate Planning Trust Drafting", which was sponsored by Professional Education Systems, Inc. Co-lecturer: Patricia L. Brown. The lecturers co-authored a manual for the seminar.

1986: Lecturer for seminar titled "Nevada Practical Probate", which was sponsored by Professional Education Systems, Inc. Co-lecturers were Robert E. Armstrong, George K. Folsom, and John G. Gubler. The lecturers co-authored a manual for the seminar.

1984: Lecturer for seminar titled "Nevada Estate Planning and Probate: The Basics and Beyond", which was sponsored by National Business Institute, Inc. Co-lecturer: Patricia L. Brown. The lecturers co-authored a manual for the seminar.

1983: Principal author of the *Nevada Estate Planning and Probate Handbook* written for the general public, nonattorney estate-planning advisors, and attorneys not specializing in estate planning. The co-author was Charles W. Johnson, and it was published by Johnson & Rushforth, P.C. under the name of the "Nevada Estate Planning Institute".

1982: Lecturer for seminar titled "Nevada Practical Estate Planning", which was sponsored by Professional Education Systems, Inc. His co-lecturer was his partner, Charles W. Johnson. The seminar was attended by attorneys, accountants, trust officers, and paralegals. The lecturers co-authored a manual for the seminar with the same title.

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