The following sessions may be approved for ethics credit. Ethics credit for these sessions may not be available in all instances. Please refer to the ethics accreditation information for your specific jurisdiction and profession.

**Wednesday, January 16, 2019 – Special Session I-D (2:00 – 3:30 p.m.)**

**What Do You Mean I Cannot Take That Money? Duties, Responsibilities, and Ethics for Fiduciaries and the Attorneys who Advise Them**

**Stuart C. Bear, Elizabeth C. Henry, Mary F. Radford, Francis J. Rondoni Choo**

Choosing the appropriate fiduciary is more art than science. Failing to counsel our clients in an appropriate way may subject us to liability and leave the estate assets vulnerable to dissipation. This session will address how best to counsel clients, and how to address the ethical dilemmas we might encounter. It will also address our obligations in advising fiduciaries to avoid aiding and abetting breaches of fiduciary duties, or worse, criminal behavior.

**Wednesday, January 16, 2019 – Special Session II-E (3:50 – 5:20 p.m.)**

**Protecting Client Data: Ethics, Security, and Practicality for Estate Planners**

**James D. Lamm, J. Michael Deege, Margaret Van Houten**

Estate planners create, store, send, and receive confidential client data. The panel will discuss recent changes to ethical rules for lawyers and the most recent ABA and state bar association guidance on securing confidential client information. The panel will also discuss practical tips for using technology to work efficiently, effectively, and securely, including a review of current cybersecurity risks and available software tools and services to protect confidential client information.

*Technology Credit Applied For*

**Thursday, January 17, 2019 – (9:50 – 10:40 a.m.)**

**The War on Money Laundering: Making Lawyers and Accountants Part of Law Enforcement**

**John A. Terrill, II, John Riches**

Lawyers and accountants around the world are subject to anti-money laundering laws, including customer due diligence and suspicious activity reporting, but not in the U.S. What are the trends in this area both nationally and internationally and what can U.S. lawyers and accountants expect in the future? What should lawyers and accountants be doing now to make sure they are not assisting in money laundering? What are the ethical implications? How do these developments relate to the area of tax information exchange?

**Thursday, January 17, 2019 – Special Session III-D (2:00 – 3:30 p.m.)**

**Understanding the Practical and Ethical Implications of the FATF Recommendations as Applied to Lawyers and Accountants; Lessons from the U.K. Experience**
John A. Terrill, II, John Riches

The panel will draw lessons from obligations applicable to U.K. professionals to guide U.S. professionals on how they can understand their own obligations to avoid assisting clients in money laundering. It will also consider U.S. and U.K. trends in beneficial ownership.

Friday, January 18, 2019  (9:50 – 10:40 a.m.)

Living in a Statistical Universe: Embracing the Art and Ethics of the Engagement Letter

Lauren J. Wolven

Engagement letters are a part of life for most estate planning attorneys, CPAs and financial advisors. Even trust and estate professionals within financial institutions need to establish an initial connection and rules for beneficiaries. This session will cover recent case law discussing engagement letters, ethics, best practices and tips for mastering the art of the engagement letter.