2009

Directory of Professional Advisors for the LGBT Community

horizons foundation

Contents

If you know of other advisors who should be listed in this directory, please contact Devesh Khatu at 415.398.2333 or visit our website at www.horizonsfoundation.org to download the appropriate forms.

About This Directory

Horizons Foundation is proud to present the 2009 edition of our Directory of Professional Advisors for the LGBT Community. Created in response to numerous requests for referrals to such advisors, this directory is intended to assist our donors and others in the community seeking professional advice that considers the particular legal, economic, and social needs of lesbian, gay, bisexual, or transgender (LGBT) people.

The directory—which is updated annually—includes attorneys, financial advisors, accountants, and others who offer services that integrate the philanthropic needs of LGBT clients. In compiling it, Horizons cast a wide net by asking hundreds of advisors to complete a questionnaire describing their services; only those who returned the questionnaire are included here. We welcome contact from advisors interested in being listed in future editions.

Because part of Horizons Foundation's mission is to increase LGBT philanthropy, we also asked advisors for information on how they give back to the Bay Area LGBT community. We have highlighted in **BOLD CAPS** those who let us know that they support local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation.

Horizons is committed not only to serving the needs of donors, but also to promoting our community's philanthropic values and potential. It is our hope that as people engage the services of professional advisors, all parties keep in mind the philanthropic dimensions and possibilities of the decisions to be made. Towards that end, we also offer a series of seminars on topics related to LGBT giving, with sessions tailored both to the donor community and to professional advisors.

We hope that you find this *Directory of Professional Advisors* useful. For more information and resources specifically for donors as well as professional advisors, please see our website at www.horizonsfoundation.org.

About Horizons Foundation

Horizons Foundation, a philanthropic social justice organization, serves the lesbian, gay, bisexual, and transgender community throughout the Bay Area and beyond. For over 29 years, we have been meeting the needs, advancing the rights, and celebrating the lives of LGBT people through a diverse range of programs, services, and initiatives that support LGBT organizations in our community. The foundation has made more than five million in grants to non-profit organizations over the past two years.

Horizons also supports LGBT donors, without whose commitment and generosity our community's advocates and service providers could not exist.

DISCLAIMER

Horizons Foundation offers these lists as a resource and not as an endorsement of the qualifications or services of any individual, partnership, corporation, or any other entity listed. We advise you to conduct your own investigation before engaging the services of any of the advisors listed.

Horizons retains additional information about each advisor, which is available upon request.

Horizons provides philanthropic education programs, customized services for individual donors, and a wide range of donor-advised, field of interest, and scholarship funds. Moreover, Horizons is committed to increasing the number of active donors who support LGBT causes and organizations.

We also provide philanthropic advice to donors and to professional advisors assisting clients with planned gifts and donor-advised funds.

For more information about making a planned gift or opening a donor-advised fund, please contact Deb Stallings, Director of Development and Gift Planning, at 415.398.2333 x103.

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Thousands of LGBT people
Hundreds of LGBT organizations
One LGBT foundation

Estate Planning Attorneys

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

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Alma Soongi Beck is a Certified Specialist in Estate Planning, Trust and Probate Law with the State Bar of California Board of Legal Specialization; her practice focuses on legal services for the LGBT community on issues relating to probate and trust administration, estate planning and will/trust drafting, domestic partnership issues and property tax, titling and co-ownership issues.

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Diane R. Cash is a certified specialist (State Bar of California) in estate planning, probate and trust law with over 27 years of experience, particularly with the LGBT community.

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Erik Dryburgh works with donors and charities on charitable giving matters, including creating charitable remainder trusts, private foundations, and other gift structures.

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The Gadzo Law Firm specializes in preparing wills and revocable living trusts, administering estate and trusts, probating estates, forming family limited partnerships and limited liability companies, corporate structuring, incorporating businesses, and establishing a wide variety of tax-sensitive trusts, including children's trusts, charitable trusts, and irrevocable life insurance trusts.

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Jewel & Stoneman, LLP focuses exclusively on helping individuals and families plan for life, deal with death, resolve conflict, and give to the community.

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Ellen Kahn specializes in estate planning, with special focus on working with individuals and families with significant wealth. She represents individuals and fiduciaries in all aspects of estate planning and the estate and trust administration process. Ellen and her firm provide a full range of services to domestic partners and those contemplating domestic partnership, including tax and estate planning, domestic partnership agreements, and dissolution of domestic partnerships.

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DLKLawGroup PC is a full-service firm providing probate, trust administration, and estate planning services with a sensitivity towards and in-depth knowledge of the complexities faced by the LGBT community.

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Richard J. Lee is an attorney with 34 years of experience specializing in estate planning, probate, elder law, and business transactional matters, including nonprofit corporations. The firm also does probate and trust litigation, and represents conservators and trustees.

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Marianne Malveaux provides the following services in San Francisco, Alameda, Contra Costa, and Solano counties: estate planning, probate and trust administration (including estate tax preparation), conservatorships, and related litigation; transaction contracts, business entity formation/dissolutions; financial consulting; and investment planning and management.

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Heba Nimr serves all kinds of families who are in the midst of or planning for significant transitions, such as co-habitation, relationship formation or dissolution, incapacity and/or death—to support working towards transforming difficult situations into opportunities for positive strength-building change.

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Virginia Palmer is a partner at the law firm of Fitzgerald Abbott & Beardsley and co-chair of the firm's Estates & Trusts Practice Group. She focuses on estate planning, probate, trust administration, and elder law, with particular expertise in estate planning for non-traditional families.

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Helene V. Wenzel provides a full spectrum of estate planning solutions for you and your loved ones: wills and trusts; health and financial powers of attorney; probate and trust administration; incapacity and conservatorships; special needs trust; long-term care and MediCal eligibility for nursing home care.

Financial Advisors

Names in **BOLD CAPITALS** indicate advisors who give back to local LGBT organizations through board service or significant personal donations, or who promote LGBT philanthropy through client referrals to Horizons Foundation. The brief notes about each advisor are taken from information provided by the advisors.

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As a team, Jeff Ahrens and Jean Terauds use a consultative approach to financial asset management, helping clients identify their financial needs and assisting them in finding suitable solutions. Their goal is to help clients understand their financial position, have confidence in their investment decisions, and feel optimistic about their future.

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Elisabeth Andreason's expertise in asset management, estate planning, and business exit strategies coupled with philanthropic planning allow her to design plans that are a win-win for both family and the community while minimizing tax exposure during the sale or transfer of assets.

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The dominant variable in DeYoe Wealth Management's clients' success over the last 15 years has been their financial plan. DeYoe believes that planning correctly for life's big events—the sale of a business, the liquidation of concentrated stock, or the design of an estate plan—will ALWAYS provide more long-term benefits than the selection of the right investment vehicle. When the planning is right, everything else is easy.

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Jim Frazin is a member of the Garrett Financial Planning Network, a national network of fee-only, hourly planners serving the middle market. He is also an Investment Advisory Representative of First Affirmative Financial Network, LLC, an independent investment advisory firm registered with the SEC. (The Garrett Financial Planning Network is neither an affiliate nor a subsidiary of First Affirmative Financial Network.)

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Ron Freund offers socially responsible investment advisory and college and retirement plan services, specializing in individuals, new investors, small businesses, religious communities, and nonprofits. He encourages new investors. Securities offered through Financial West Group (FWG), Member FINRA/ SIPC. (Social Equity Group and Financial West Group are unaffiliated entities.)

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Girton Capital Management is a research oriented investment advisor, working to achieve our clients' socially responsible investment goals through clear and open communication and friendly professional service.

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John Harrington provides highly personalized asset management services that reflect a commitment to superior financial results consistent with positive environmental, ethical, and social change.

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In addition to this Directory of Professional Advisors, *Horizons Foundation produces a* Guide to Gift Planning for the LGBT Community, *testamentary gift forms, LGBT Community Endowment options, and other planned giving materials that may be useful for both donors and professional advisors.*

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Lambda's website contains many short articles containing useful information, such as What Are You Waiting For? Write a Will! and Suggested Questions to Ask an Attorney. *They also have a toolkit entitled* Take the Power: Tools for Life and Financial Planning *available for download.*

National Center for Lesbian Rights

www.nclrights.org

NCLR's website has many downloadable fact sheets, articles, and sample documents covering partnership protection, adoption, and other family issues, including LifeLines: Documents to Protect You and Your Family in Times of Trouble, *sample co-parenting agreements, donor insemination agreements, and many others. NCLR's site also walks you through how to register your California domestic partnership and discusses legal issues around marriage for same-sex couples.*

Nolo Press

www.nolo.com

Nolo's mission is to make the legal system work for everyone, not just lawyers. Their website has both articles and products for purchase that enable people to prepare their legal documents as much as possible by themselves. They have resources on wills, healthcare, powers of attorney, estate planning, and more, including regular updates to their Legal Guide for Lesbian and Gay Couples. *Nolo's publications and products also include* Nolo's Simple Will Book, Plan Your Estate, *and* Quicken Willmaker Plus.

Bay Area Jewish Healing Center,

a program of Institute On Aging
www.jewishhealingcenter.org

Their free Five Wishes Living Will Booklet *helps you express how you want to be treated if you are seriously ill and unable to speak for yourself. It is an easy-to-use legal document, and is unique among other living will and health agent forms because it looks to all of a person's needs: medical, personal, emotional, and spiritual. The* Five Wishes *document includes easy-to-complete living will and durable power of attorney for healthcare forms (also known as an advance directive).* Cinco Deseos, t*he Spanish version, is also available. To receive a free copy, call 415.750.4111.*

Partnership for Caring

www.partnershipforcaring.org

This site has living wills and healthcare proxy forms available for download.

Tax Information for California Registered Domestic Partners

www.ftb.ca.gov

Download publication 737

Register or terminate a California domestic partnership

www.sos.ca.gov/dpregistry/