

Robb Report Worth

WEALTH IN PERSPECTIVE
DECEMBER 2005

TOP 100 ATTORNEYS

The Rise of the Independents

How to Find the
Most Capable Counsel
When Many Are
Going It Alone

PERFORMANCE ENHANCERS

Negotiating Effective
Success-based Advisory Fees

STRATEGIC RETREAT

Prudent Estate Pl
Vacation Hor
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INSIDER'S GUIDE TO

JEFFREY R. MATSEN
Selected Among the Nation's
"Top 100 Attorneys"

100 TOP 100 ATTORNEYS

	FIRM CITY	PHONE	AREA OF FOCUS	CURRENT CLIENTS' MEDIAN NET WORTH	LARGEST NET WORTH
Alabama					
J. Richard Duke	Duke Law Firm, Birmingham	205.823.3900	Asset protection; trusts, estates; tax	\$5 million	\$165 million
Arizona					
Bernard M. Rethore	Graves & Rethore, Phoenix	602.381.6253	Estate planning; philanthropy; business succession planning	\$5 million	\$35.1 million
California					
Francis (Frank) Dubreuil	Wilson Sonsini Goodrich & Rosati, Palo Alto	650.320.4759	Estate planning; trusts, estates; tax; charitable planning	\$50 million	\$1 billion
Douglas Freeman	IFF Advisors, Irvine	866.833.1112	Family philanthropy, strategic planning; financial competency training; trusts, estates	\$50 million	\$15 billion
Steven M. Goldberg	Friedemann Goldberg, Santa Rosa	707.543.4900	Trusts, estates; tax	\$15 million	\$500 million
William Gwire	Gwire Law Offices, San Francisco	415.296.8880	Legal malpractices: billing, ethical violations by other attorneys, accountants, financial advisors or other fiduciaries	\$25 million	\$100 million
John A. Hartog	John A. Hartog, Orinda	925.253.1717	Trusts, estates; tax	\$7 million	\$80 million
James A. Hennenhoefer	James A. Hennenhoefer Vista	925.253.1717	Trusts, estates; tax	\$20 million	\$1.5 billion
Jeffrey R. Matsen	Bohm, Matsen, Kegel & Aguilera, Costa Mesa	714.384.6500	Asset protection; trusts, estates; business formation, transactions; real estate	\$5 million	\$200 million
Peter Myers	The Myers Law Firm, San Francisco	415.896.1500	Trusts, estates; business planning, succession; tax	\$12 million	\$360 million
Alexis Neely	Martin Neely & Associates, Redondo Beach	310.697.0411	Estate planning; trusts, estates; family wealth counseling	\$11 million	\$250 million
David Wheeler Newman	Mitchell Silberberg & Knupp, Los Angeles	310.312.3171	Philanthropy; trusts, estates; tax	Unknown	Multibillions
Myron Sugarman	Cooley Godward, San Francisco	415.693.2040	Trusts, estates; tax	\$50 million	\$1 billion
W. Scott Thomas	Morgan, Lewis & Bockius, San Francisco	415.442.1000	Estate planning, administration; tax	\$15 million	\$100 million
Connecticut					
Paul Behling	Withers Bergman, New Haven	203.789.1320	Estate tax planning	\$25 million	\$100 million
Daniel L. Daniels	Cummings & Lockwood, Stamford	203.351.4203	Estate, trust planning, administration; business succession planning; charitable planning	\$12 million	\$500 million
Keith (Brad) Gallant	Day, Berry & Howard, New Haven	203.752.5025	Special needs planning; elder law; probate litigation; planning for same-sex couples; trusts, estates	\$10 million	\$100 million
Cynthia Coulter George	Schoonmaker, George & Colin, Greenwich	203.862.5010	Matrimonial, family	\$40 million	\$120 million
Margaret E. Haering	Independent Fiduciary Advisors, Woodbridge	800.784.1290	Investment fiduciary evaluations; litigation consulting, prevention; fiduciary reviews, audits	\$2 million	\$5 million
John S. Pfarr	Graves & Rethore, Essex	860.767.6555	Wealth preservation, transfer; estate planning; philanthropy; business succession planning	\$5 million	\$35.1 million
District of Columbia					
Edward Jay Beckwith	Baker & Hostetler	202.861.1646	Family wealth, business succession planning; philanthropy; tax	\$150 million	\$1 billion
Donald Kozusko	Kozusko Harris Vetter Wareh	202.457.7211	Trusts, estates; tax; philanthropy	\$100 million	\$4 billion
Stefan Tucker	Venable	202.344.8570	Tax; estate, wealth preservation planning; business succession planning	\$15 million	\$1 billion
Florida					
Jeffrey A. Baskies	Ruden McClosky, Fort Lauderdale	954.527.2488	Estate planning; business succession planning; charitable planning; probate administration, litigation	\$5 million	\$1 billion
Jerry Simon Chasen	Chasen & Associates, Miami	305.377.0718	Trusts, estates; gift planning, administration; philanthropy	\$10 million	\$80 million
Joe B. Cox	Cox & Nici, Naples	239.254.0706	Estate planning, administration; tax	\$20 million	\$1.5 billion
Jonathan E. Gopman	Cummings & Lockwood, Naples	239.649.3119	Wealth protection planning; trusts, estates; tax	\$75 million	\$1 billion
Jonathan H. Green	Jonathan H. Green & Assoc., Miami	305.372.5100	Trusts, estates	\$8 million	\$300 million
Thornton M. Henry	Jones, Foster, Johnston & Stubbs, W. Palm Beach	561.650.0432	Trusts, estates planning, administration; charitable giving	\$5 million	\$100 million
Michael E. Kavoukjian	White & Case, Miami	305.995.5227	Trusts, estates; estate litigation; charitable organizations	\$25 million	\$500 million
Edward Koren	Holland & Knight, Tampa	863.499.5314	Trusts, estates; tax; family business	\$50 million	\$1 billion
Andrew Leinoff	Leinoff & Lemos, Coral Gables	305.661.1556	Matrimonial	\$5 million	\$1 billion
Sheldon Polish	Berger Singerman, Fort Lauderdale	954.377.0407	Income, estate tax; IRS controversy work; probate	\$17 million	\$500 million
Lisa A. Schneider	Gunster, Yoakley & Stewart, W. Palm Beach	561.650.0680	Trusts, estates, including gift, estate tax; charitable planning	\$25 million	\$300 million
H. Allan Shore	Akerman Senterfitt, Miami	305.374.5600	Trusts, estates; philanthropy; tax	\$250 million	\$2.5 billion

Choosing *the Best of the Best*

Required: Imagination, experience and a keen sense of service.

FEW ATTORNEYS ARE BLUSHING wallflowerers, but when it comes to servicing the needs of affluent individuals, circumspection is a valuable trait. This makes ferreting out the nation's leading lawyers in trusts and estates, philanthropy, elder care, matrimonial and other private practice areas a true challenge.

To assemble the first of what will now be an annual feature, *Worth* reached out to those in the best position to identify the most talented attorneys: financial advisors, family office executives, accountants, consultants, academics and others who work with or closely monitor them. More valuable still were the nominations that came from clients, including many *Worth* readers.

The response was tremendous. We asked hundreds of nominated attorneys to complete a detailed questionnaire that provided their educational credentials, professional affiliations, publishing history and client references. The last comprised a list of the country's business leaders, celebrities and philanthropic heavyweights.

Worth's editorial staff then vetted the nominations to find attorneys who combine exceptional legal expertise with outstanding interpersonal skills

and great tact. In paring the list down to the top 100, we searched for those who can think beyond the numbers and routine of their daily work. We asked about how they are responding to current trends and pivotal cases. We wanted to know what types of strategic recommendations our nominees have made. We then examined their years of experience, time spent both behind a desk and in front of judges. Finally, we checked the regulatory databank of the American Bar Association for actions that may have been taken against any of the final candidates.

There were many impressive and qualified nominees, but those who made it to the final list did so because they have a keen sense of service. They understand the importance of being accessible to their clients and the delicacy of many of the issues they deal with. This does not mean our top lawyers are "yes" men and women. On the contrary, they work diligently to provide their clients the advice and information they need. We asked nominees what clients should not expect from them. Representative responses belie their pragmatic nature: no sugar-coating, no cheerleading and certainly no miracles. ▣

—Emily DeNitto



ATTORNEY JEFFREY R. MATSEN

Jeffrey R. Matsen is one of the leading estate planning and business transactional attorneys in Southern California and in the entire United States. He has provided quality legal services in these areas for over 30 years. Matsen heads up the Estate Planning and Business Transaction Department of the Southern California law firm of Bohm, Matsen, Kegel & Aguilera, LLP. His offices are in the prestigious Park Tower high-rise office building located directly across from South Coast Plaza Shopping Mall right off the 405 freeway in Costa Mesa, Orange County, California.

Matsen has always emphasized quality, professionalism and integrity. "We never forget that we are here to help our clients and fulfill their legal needs," stated Matsen. "To this end, we are responsive, accessible and we follow through. In short, we deliver and get the job done and maintain our clients' trust and confidence by our performance."

Matsen and his staff set up and form corporations, limited liability companies and partnerships of all types and provide ongoing business, tax and legal advice for these entities. They provide estate plan-

ning services including the preparation of Living Trusts, Wills and other related estate planning documents, the administration of probate and the preparation of estate tax returns and accompanying documentation.

Attorney Matsen is also well versed in the areas of international law and asset protection law and has particular expertise in setting up and establishing offshore trusts, asset protection trusts and offshore corporations. He assists real estate investors and developers with acquisitions, sales and projects.

Matsen has been designated one of the nation's Top 100 Attorneys by Worth Magazine and one of Southern California's "Super Lawyers" by Los Angeles Magazine. Matsen also has the "AV" highest rating for competency and ethics as published by the prestigious international attorney directory Martindale Hubbell.

"My experience and tax and business background allow me to immediately ferret out the principal issues and matters of concern with respect to business transactions", said Matsen. "I have been involved in literally hundreds of different business transactions and personal estate plans so I can draw upon a wealth of prior history and 'on the spot performance'. I have been there and done that and the result is effective and meaningful service for my clients."

Jeffrey R. Matsen, Esq.

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