CREDIT SUISSE

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Mr. Berek is a Wealth Strategist in the Wealth Planning group working with Relationship Managers in advising clients regarding private wealth planning. He is also a Family CFO on the planning team of the Family Wealth Management group at Credit Suisse. Family Wealth Management is the multi-family office service offered by Credit Suisse. As a Family CFO, Mr. Berek works with ultra high net worth families and is responsible for coordinating the family's financial and estate planning goals with investment management. He works as a facilitator between Credit Suisse clients and their outside advisors including trust and estate planning attorneys, certified public accountants, and insurance professionals to help the family meet their financial goals.

Prior to joining Credit Suisse in 2005, Mr. Berek practiced for 6 years as a trust and estate planning attorney, most recently with McGuireWoods LLP and Kirkland & Ellis LLP. Mr. Berek also has 7 years of public accounting experience with Arthur Andersen LLP and Coopers & Lybrand LLP specializing in the taxation of high net worth individuals, and 4 years of experience in estate settlement and trust administration with The Northern Trust Company.

Mr. Berek is licensed to practice law in Illinois and Florida and is awarded an AV peer review rating by Martindale-Hubbell which is the highest rating available for both legal abilities and ethical standards. Mr. Berek is also a Certified Public Accountant (Illinois), and a Certified Financial Planner™. He holds a Bachelor of Science from the School of Accountancy at DePaul University, a Juris Doctorate *cum laude* from The John Marshall Law School, and an LL.M. *with honors* in Employee Benefits from John Marshall.

Education

- John Marshall Law School, LL.M. *with honors,* in Employee Benefits, 2006
- John Marshall Law School, J.D., c*um laude*, 1999
    - Dale Wesley Phillips Scholar in Tax and Employee Benefits Law
    - Staff Editor, John Marshall Law Review
    - Repeat Quarter Finalist, National Tax Moot Court Competition
- DePaul University, B.S., Accountancy, 1990
    - President, Delta Sigma Pi Business Fraternity
    - Member, Men's Soccer Team

Academic Affiliations

- DePaul University
  - Adjunct Professor - Master of Science in Taxation, *Estate Planning and Drafting*, 2009, (and in coordination with RSM McGladrey, Inc. National Tax Training) *Tax Research*, 2006 – Present, *Estate, Gift and GST Taxation*, 2007 – Present, *Federal Income Taxation of Decedents, Estates and Trusts*, 2008 – Present
  - President of Ledger & Quill, the alumni support organization of the DePaul University School of Accountancy and Management Information Systems, 2006 and 2007
  - Board Member, DePaul University Athletic Advisory Council, Men's Soccer
- John Marshall Law School
  - Adjunct Professor - Graduate Tax Program, *Tax and Employee Benefits Research*, 2001 – 2008, *Graduate Tax Seminar: Review of Recent Estate Planning Topics Related to Income, Estate, Gift & GST Tax Law*, 2007 – Present, *Advanced Income Tax*, 2007 – Present, *Advanced Estate Planning*, 2008 – Present, *Graduate Tax Seminar: Planning for Distributions from Qualified Plans, IRAs and Non-Qualified Plans*
- BDO Seidman LLP National Tax Training Program
  - Instructor, *Tax and Employee Benefit Research*, 2005 – Present
  - Instructor, *Gifts, Trusts & Estates*, 2005 – Present
- Virchow, Krause & Company, LLP National Tax Training Program
  - Instructor, *Tax Research*, 2008 – Present

Professional Affiliations

- American Bar Association, Section of Taxation
  - John S. Nolan Tax Law Fellow, American Bar Association, 2002-2003
  - Tax Practice Management, Chair 2006 - 2008; Vice-Chair, 2004- 2006
  - Estate & Gift Tax, Important Developments Co-Chair, 2003-2006
- Illinois State Bar Association, Trusts & Estates Section Council
  - Chair 2007-2008
  - Vice-Chair 2006-2007
  - Secretary 2005-2006
  - Co-Editor of the Trusts & Estates Newsletter 2004-2005
  - Appointed to Section Counsel in 2001-present
- Chicago Bar Association
  - Member, Board of Directors, Young Lawyers Section, 2000
  - Young Lawyers Section, Estate Planning Committee, Co-Chair, 1999-2000

Publications

- Editor, ILLINOIS ESTATE PLANNING, WILL DRAFTING AND ESTATE ADMINISTRATION FORMS, (LexisNexis 3rd ed., 2009).
- Co-editor, CHICAGO LAWYERS HANDBOOK, Chapter 7 "Circuit Court Probate Division"
- "Waiver of Minimum Required Distributions for 2009 and Other Developments" *Illinois Bar Journal*, February 2009
- "Engagement Letters, Fees and the *Dowling* Case" *Illinois Bar Journal*, May 2008
- "Prepare Yourself: New Preparer Standards for Estate and Gift Tax Returns" *Illinois Bar Journal*, February 2008
- "Year-End Planning for Trust-and-Estate Clients" *Illinois Bar Journal*, November 2007
- "What's Great about GRAT's" *Illinois Bar Journal*, August 2007

- “Fees for Investment Management: What Percentage is Deductible by Estates and Trusts?” *The Journal of Taxation*, May 2007
- “Are Investment Advisory Fees 100 Percent Deductible?” *Illinois Bar Journal*, February 2007
- “New Pension Protection Act a Boon to Charitable Giving” *Illinois Bar Journal*, November 2006
- “Private Trust Companies: A New Trend with Family Offices” *The Portfolio Journal*, Vol. 3 2006 (a Credit Suisse Private Banking USA publication)
- “Estate Planning with the Increasing Exclusion Amount” *Illinois Bar Journal*, August 2006
- “Legislation Would Reduce Confusion for Health Care, Property POA Agents” *Illinois Bar Journal*, May 2006
- “Higher Exclusion Limit Presents New Planning Opportunities for Gifts to Minors” *Illinois Bar Journal*, February 2006
- “Three New Illinois Laws Affect Estate Planning Practice” *Illinois Bar Journal*, November 2005
- Interviewed for “Finding Common Flaws in Estate Plans” by Nancy Opiela in the *Journal of Financial Planning*, October 2005
- “Strangi IV Fails the “Bona Fide” Sale Exception Under Code Sec. 2036 for Want of Substantial Business and Other Non-Tax Purpose” *Journal of Practical Estate Planning*, August – September 2005, re-printed in the *Journal of Retirement Planning*, September – October 2005
- “Taxes and Marital QTIP Trusts: The Impact of an Anti-Apportionment Clause” *Illinois Bar Journal*, August 2005
- “Illinois Modifies Illinois Estate Tax To Apportion The State Death Tax Credit Amount Among Other States With Tax Situs Real Estate” *ISBA Trusts & Estates Newsletter*, July 2005
- “*Strangi* Strikes Again – The Fifth Circuit Finds in Favor of Service, Assets Transferred to Family Limited Partnership Included in Decedent’s Estate” *ISBA Trusts & Estates Newsletter*, July 2005
- “The Section 2036 and Retained Interests Trifecta: *Bongard*, *Bigelow* and *Ehmann*” and “Estate Administration Alternative for Financing the Payment of the Estate Tax: The Use of a *Graegin* Note and Section 2053” *ISBA Trusts & Estates Newsletter*, July 2005
- “Is the Family LLC Still a Good Asset Protection Device?” *Illinois Bar Journal*, May 2005
- “Business Succession Planning and Buy-Sell Agreements: Lessons from *True, Blount* and *Smith*," *Illinois Bar Journal*, February 2005
- “Recent Decisions Indicate a Review of Tax Apportionment Clauses,“ *Estate Planning*, January 2005
- “New Small Estate, Anti-Lapse, Health POA Provisions,“ *Illinois Bar Journal*, November 2004
- *“Blount* and *Smith* Provide Guidance on Buy Sell Agreements: Restrictions Disregarded Under Section 2703 for Valuation Purposes When Safe Harbor Requirements are Not Met,“ *ISBA Trusts & Estates Newsletter*, December 2004 (co-authored with Bret R. Klemetson)
- “Interstate Transfer Does Not Satisfy ‘Otherwise Given’ for Purposes of Stock Purchase Agreement,“ *ISBA Trusts & Estates Newsletter*, December 2004 (co-authored with Christopher M. Tietz)
- “Annual Report: Important Developments During the Year in Estate and Gift Tax,” *The Tax Lawyer*, Summer 2004
- “Recent Developments in Estate Planning and Administration,” *Journal of Taxation of Investments*, Summer 2004 (co-authored with Jennifer Schooley Stringer)

- “Illinois’ New Estate-Tax Law,” *Illinois Bar Journal*, September 2003
- “Illinois Amends the Estate Tax to Offset EGTRRA Reductions in the State Death Tax Credit,” *ISBA Trusts & Estates Newsletter*, August 2003
- “Educational Expenses in Illinois: An Analysis of § 529 Plans in Illinois after EGTRRA,” *ISBA Trusts & Estates Newsletter*, December 2001
- “Recent Developments Regarding Property Powers of Attorney in Illinois,” *CBA Record*, May 2001
- “The Nuts and Bolts of Health Care Powers of Attorney,” *CBA Record*, May 2000
- “Estate, Gift and GST Tax Reform: The Tax Refund and Relief Act of 1999,” *ISBA Trusts & Estates Newsletter*, September 1999
- “Assets or Stock on the Block: Negotiating Between the Parties Can Minimize Tax Impact,” *ABA Journal*, July 1999
- “ERISA Preemption of Welfare Plan Designations: Now is the Time for Legislation to Aid the Family Lawyer with a New Welfare Plan QDRO,” *Family Law Quarterly*, Fall 1998, 3rd Place Entry in the Family Law Quarterly National Writing Competition
- “Tax Rulings Underscore Role of Time Records,” *Chicago Daily Law Bulletin*, July 23, 1998, 1st Place Entry in Chicago Bar Association Tax Committee Writing Competition

Speaking Engagements

- American Bar Association, Fiduciary Income Tax Committee – “Deductibility of Investment Advisory Fees in Light of the Supreme Court decision in Knight v. Commissioner” January 2008 in Lake Las Vegas, Nevada
- American Bar Association, Tax Practice Management Committee – “Structures, Implementation and Operation of the Family Office” September 2007 in Vancouver, Canada
- American Bar Association, Tax Practice Management Committee – “What Practitioners Need to Know About Private Trust Companies” October 2006 in Denver, Colorado
- American Bar Association, Estate and Gift Tax Committee - New Orleans, “New Developments in § 529 Plans and Other Educational Incentives Under EGTRRA,” January 2002
- American Bar Association, Income Tax Committee - New Orleans, “The New Tax Act: Impact on Educational Provisions,” January 2002
- American Bar Association, Law Student Division – Chicago, “The Making of the New Tax Law: A Review of the Bush Plan and How it Effects Young Lawyers,” August 2001
- American Bar Association, Estate and Gift Tax Committee – “Current Developments in Estate and Gift Taxes”
    - Washington, D.C., May 2006
    - San Diego, February 2006
    - San Francisco, September 2005
    - Washington, D.C., May 2005
    - San Diego, January 2005
    - Boston, October 2004
    - Washington, D.C., May 2004
    - Kissimmee, Florida, January 2004
    - Chicago, September 2003
    - Washington, D.C., May 2003
    - San Antonio, January 2003
    - Los Angeles, October 2002

- Illinois State Bar Association, Full Bar Presentations
    - “Drafting for IRAs and Employee Plans in an Estate Plan,” March 2008
    - “Estate Planning Fundamentals,” October 2007 in Rockford and November 2007 in Bloomington
    - “Fundamental Estate Planning for Modest Estates,” in June 2007 in Rockford
    - “When the Fireman Meets the Architect: Planning to Avoid Estate Contest from the Perspectives of a Litigator and an Estate Planner,” October 2005
    - “Drafting Wills and Trusts,” December 2004
    - “Estate Planning and Drafting Considerations for Beneficiary Designations Under Qualified Plans and IRAs,” May 2004
    - “Planning Opportunities in Post Mortem Administration of Trusts and Estates: Federal and Illinois Estate Tax Changes and Planning Responses,” October 2003 in Chicago and November 2003 in Collinsville
    - “Estate Planning Considerations in Beneficiary Designations Made Under Qualified Plans and IRAs,” April 2003
    - “Estate Planning for New Attorneys,” December 2000
- Joliet Estate Planning Council
    - “Recent Developments in Light of Uncertain Estate Tax Laws” April 2006
    - “Gift Tax Problems We All Want to Avoid: A Review of *Bigelow, Bongard and Senda*,” April 2005
    - “Drafting for IRAs and Employee Plans in an Estate Plan,” April 2004
- Northwest Suburban Bar Association
    - “Legislative Outlook for 2008 and Ethical Developments,” September 2008
    - “Legislative Outlook for 2007 and Significant Developments,” September 2007
    - “Legislative Outlook for 2006 and Significant Developments for 2005,” February 2006
    - “Legislative Outlook for 2005 and Significant Developments for 2004,” February 2005
- Chicago Bar Association
    - Full Bar Presentation, “Legislative and Case Law Update,” November 2008
    - Full Bar Presentation, “Recent Developments in Estate, Gift, GST and Income Taxes,” November 2007
    - Full Bar Presentation, “Recent Developments in Estate, Gift, GST and Income Taxes,” November 2006
    - Full Bar Presentation, “Recent Developments in Probate Practice,” November 2005
    - Full Bar Presentation, “Recent Developments in Probate Practice,” November 2004
    - Trust Law Committee, “Recent Developments in Trust Law,” September 2004
    - Tax Law Committee, “The Illinois Estate Tax and Code Section 2053,” November 2004
    - Trust Law Committee, “The New Illinois Estate Tax,” October 2003
    - Full Bar Presentation, “Recent Developments Regarding FLPs, LLCs, and Code § 2036(a): The Application of § 2036(a) to Strangi, Kimbell, Thompson and Harper,” June 2003
    - Full Bar Presentation, “IRAs: What You Need to Know When Creating and Estate Plan for your Client,” September 2002
    - Full Bar Presentation, “Impact of the New Tax Act for Estate Planners,” November 2001
    - Chicago Bar Association / City of Chicago Department on Aging, “Advance Directives: POAs, Living Wills and Guardianships,” May 2001
- DePaul University, Alumni Relations and Networks, “Making Tax Time less Taxing,”

March 2004

- Kane County Bar Association, Probate & Estate Committee, “The New Illinois Estate Tax Law: The 'Add-On' Tax,” January 2004
- Lake County Bar Association, Wills, Trusts & Probate Committee Annual Seminar, “Decoupling the State Estate Tax from the Federal Estate Tax,” November 2003
- National Business Institute, “How to Draft Wills and Trusts in Illinois,” March 2003
- Filipino American Bar Association, “Estate Planning and Wealth Preservation,” March 2003
- Institute for Paralegal Education, “Advanced Issues in Probate for the Paralegal in Illinois” regarding estate administration and fiduciary income tax issues, April 2002
- City of Chicago Department on Aging, “Planning for Retirement,” November 2001
- Institute for Paralegal Education, “Advanced Issues in Probate,” January 2001