Al W. King III, J.D., LL.M., AEP (Distinguished), TEP

Co-Chairman and Co-Chief Executive Officer,
South Dakota Trust Company, LLC
and SDTC Related Companies
(www.sdtrustco.com)

Al W. King III is the Co-Founder, Co-Chairman and Co-Chief Executive Officer of South Dakota Trust Company LLC (SDTC) and SDTC Related Companies with offices in South Dakota, New York, Wyoming, Nevada and Westport, CT. SDTC is a national trust boutique serving wealthy families from 54 countries and 47 states. SDTC currently has more than $155 billion in assets under administration.

Mr. King was previously Managing Director and National Director of Estate Planning for Citigroup. Mr. King was also the Co-Founder and Vice Chairman of Citicorp Trust South Dakota. Mr. King also previously served as Director of Financial and Estate Planning for Coopers and Lybrand in Stamford, Connecticut.

Mr. King is the Co-Vice Chairman of the Editorial Board of *Trusts & Estates* Magazine. He has been a member of the Editorial Board for over 30 years. Mr. King has been inducted into the National Association of Estate Planners & Councils (NAEPC) *Estate Planning Hall of Fame* as an Accredited Estate Planner (AEP), Distinguished. Mr. King previously served on the Board of Directors for NAEPC and is the Former Chairman of the NAEPC Foundation Advisory Board. He is currently a member of both the NAEPC webinar and publications committees. He is also a member of several groups and organizations including the Society of Trust and Estate Professionals (STEP), the International Association of Advisors in Philanthropy (AiP), New York Philanthropic Advisors Network (NYPAN), Fairfield County and New York City Estate Planning Councils, etc. In addition, he is frequently published and quoted by several publications on various Estate Planning topics and addresses several professional organizations, special interest groups, and general audiences on the subject of estate and trust planning.

Mr. King received a Bachelor of Arts cum laude from Holy Cross College, a Juris Doctor from Syracuse University College of Law and an LL.M. in Tax Law from Boston University School of Law. Mr. King is a resident of Westport, CT.

SOUTH DAKOTA TRUST COMPANY LLC
A JTC GROUP COMPANY

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Selected List of Speaking Engagements:

NY State Banker's Association (Marketing and Estate Planning Seminars)
National AICPA Personal Financial Planning Conference
National Conference of CPA Practitioners
NY State Society of CPAs Personal Financial Planning Conference (95-96)
NAPFA - Advanced Planners Conference (Williamsburg, VA)
Institute of Certified Financial Planners (NYC)
International Association of Financial Planners
National Fortress Conference (Dallas)
American Association of Retired Persons
American Association of Independent Investors
Connecticut Estate and Gift Tax Council
Connecticut Society of CLUs
CPAs in Industry Society (Ohio)
Financial Executives Institute (NJ)
Long Island Federation of Women's Clubs
California CPAs
Colorado CPAs
Los Angeles CPAs - October 1996
New Jersey State CPA Society Seminar 1996, 1997
Million Dollar Round Table Conference - June 1997
Hawaii Tax Institute - October 1997
American Bar Association - August 1997, 1998
Nevada Estate Planning Council
Estate Planning Councils: Hartford, Westchester, Rockland, Miami
Maryland Bar Association
Bank Administration Institute (BAI)-March 2002
President Bush Inaugural Dinner Sponsored by Salomon Smith Barney
The Planned Giving Council of Central Florida - September 19, 2002
NY State CPA's Estate Administration Conference NYC - May, 2003
NYC Trusts & Estates Magazine Conference - October 20, 2003
Nevada Estate Planning Council – January, 27 2004
Long Island Estate Planning Council – September, 2004
International Forum – January, 2005
Red River Estate Planning Council (ND) – February, 2005
NYU Tax Institute – July, 2005
Citco Seminar – October 2005
San Francisco CPA/Bar Alliance
Tri-State LINC CPA Society
New York State Bar Association
Florida Bar Association

Cleveland Clinic Donors
Sacred Heart University Alumni
Merrimac College Alumni
Hofstra University Alumni
Syracuse University Alumni
Holy Cross College Donors
Bridgeport Hospital Medical Staff
Various Rotary and Jaycees Events
Several Fortune 500 Companies
Florida Bar (Business Section)
New York CPA Network (NYC)
Florida CPAs
Denver CPAs
San Francisco CPAs - October 1996
Chicago CPAs - November 1996
New York Society of CPAs PFP Seminar - June 1997
New York City Bar - June 1997
Washington County Hospital Association
National AICPA PFP Technical Conference - 1999
Institute for Private Investors (NYC 2001)
Long Island Bar Association (2001)
Naples, Florida Estate Planning Council-March 2002
Fairfield County Connecticut Estate Planning Council - Oct 15, 2002
AIG Adv. Pl. Seminars LI, NYC, NJ, Westchester County Feb/Mar 03
NY CPA's Closely-Held Group - June, 2003
UNCW Institute for Tax and Investment Planning – November 2003
Southern California (Orange County) Estate Planning Council – March, 2004
South Dakota Estate Planning Council – November, 2004
Producers Group – February 2005
AXA Advisors (PPG) – March 2005
Los Angeles STEP Chapter – May 2006
Lorman (Buffalo and NYC) 2006
Million Dollar Round Table – June 2006 (San Diego)
Naples Estate Planning Council – September 2007
Lorman Teleconference –November 2006
Heckerling Luncheon – January 2007 (Orlando)
AXA Equitable Agents –Feb 2007 (Boca Raton)
Lorman – February 2007 (NYC)
NYCLE – May 2007
American Bar Association (ABA) Webinar – August 2007

InfoVisa Technology Conference – Key Note Speaker – Sept 2007 (TX)
Hawaii Tax Institute – Oct 2007
Notre Dame Tax Institute 2007
Heckerling Insurance - January 2008
AICPA Tax Strategies for the High-Income Individual (Las Vegas, NV) – May 2008
AALU Annual Meeting (D.C.) – May 2008
Financial Events International – Advanced Trust Planning (NYC) – 2008
Family Office Seminar (Aventura, FL) – May 2008
STEP (San Francisco) - September 2008
NAEPC Webinar - September 2008
Hawaii Tax Institute - October 2008
Heckerling Luncheon – January 2009 (Orlando)
Lorman - February 2009
Rockland County Estate Planning Council – February 2009
WTAS Webinar – February 2009
NAEPC Webinar – March 2009
Wealth Counsel Annual Meeting (Chicago, IL) – August 2009
Institute for Private Investors (New York, NY) – December 2009
Family Office Exchange Webinar – January 2010
Heckerling Luncheon – January 2010 (Orlando)
Ventura County EPC - May 2010
American Bar Association (ABA) Webinar - June 2010
Interactive Legal Webinar- September 2010
Hawaii Tax Institute- October 2010
South California Tax Institute- October 2010
NAEPC Annual Conference- November 2010
Heckerling Luncheon- January 2011 (Orlando)
Family Office Exchange (FOX)- February 2011
NYCPA Family Office Group- February 2011
Estate Planning Council of San Gabriel Valley- March 2011
Todorovitch Lecture- March 2011
Estate Planning Council of New York City's Estate Planner's Day- May 2011
Hawaii Tax Institute on Estate Planning – December 2011
Heckerling Luncheon- January 2012 (Orlando)
Southern Arizona Estate Planning Council – March 2012
Sioux Falls Estate Planning Council – April 2012
Family Office Exchange Webinar – May 2012
West River Estate Planning Council – June 2012
CalCPA Peninsula/Silicon Valley Annual Estate Planning Symposium – July
Hawaii Tax Institute – November 2012

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Selected List of Speaking Engagements (cont'd):

Fargo Estate Planning Council – November 2012
Bergen County Estate Planning Council – November 2012
Heckerling Luncheon – January 2013
Southern Nevada Estate Planning Council – March 2013
Central New York Estate Planning Council – May 2013
2013 Business and Economic Forum – May 2013
Minnesota CLE's Probate and Trust Law Conference – June 2013
Lorman's New Era of Estate Planning in New York – July 2013
Hawaii Tax Institute – October 2013
Inland Empire Estate Planning Seminar – November 2013
Heckerling Luncheon – January 2014
STEP 4th Annual Institute on Tax, Estate Planning & the Economy – January 2014
New York IPI Roundtable – April 2014
Ave Maria School of Law – April 2014
Northern Florida (Jacksonville) Estate Planning Council - May 2014
San Francisco IPI Roundtable – September 2014
Society of FSP Webinar – September 2014
Trusts & Estates Magazine Webinar - October 2014
Hawaii Tax Institute – November 2014
Heckerling Luncheon – January 2015
STEP 5th Annual Institute on Tax, Estate Planning & the Economy – January 2015
New York IPI Roundtable – March 2015
Advisors In Philanthropy Conference – April 2015
American Bar Associations Webinar – June 2015
Million Dollar Roundtable – June 2015
Penn Mutual Symposium – June 2015
Northwestern Mutual Symposium – June 2015
Guardian's BRC Symposium – August 2015
Notre Dame Tax & Estate Planning Institute – September 2015
North County San Diego Estate Planning Council – October 2015
Westchester Estate Planning Council – December 2015
Heckerling Institute on Estate Planning – January 2016
Lenox Advisors, Inc. Presentation – February 2016
Berks County Estate Planning Council – March 2016
South Dakota Law Review Symposium – April 2016
Desert Estate Planning Council – April 2016
Palm Springs Luncheon – April 2016
Trusts & Estates Magazine Webinar – April 2016
Tiger 21 Meeting – May 2016
Boston Estate Planning Council – May 2016

Sioux Falls Estate Planning Council - May 2016
PAC Seminar for Professionals – June 2016
Tiger 21 – June 2016
IPI Roundtable – June 2016
Fusion Collaboration – July 2016
MSSB Presentation – September 2016
Advisors in Philanthropy – September 2016
FPPC – SALI Fund Services – September 2016
42nd Annual Notre Dame Tac & Estate Planning Conference – October 2016
Hawaii Tax Institute – November 2016
Heckerling Institute on Estate Planning – January 2017
Boston Estate Planning Council – April 2017
Western Dakota Estate Planning Council (North Dakota) – May 2017
Hofstra Private Wealth & Taxation Institute – May 2017
CalCPA Estate and Trust Planning Conference – July 2017
Allied Professionals Summit – September 2017
SALI Fund Conference – October 2017
Lehigh Valley Estate Planning Conference – October 2017
Heckerling Institute on Estate Planning – January 2018
NYSSCPA International Taxation Conference – January 2018
Mercer County Estate Planning Council – February 2018
STEP Naples – February 2018
Hawaii Tax Institute – November 2018
Heckerling Institute on Estate Planning – January 2019
Sacred Heart University High Net Worth Conference – June 2019
FPA of Orange County – October 2019
Hawaii Tax Institute – November 2019
Heckerling Institute on Estate Planning – January 2020
Family Office Association – May 2020
Trusts & Estates Magazine Webinar – June 2020
Trusts & Estates Magazine Webinar – September 2020
Family Office Exchange Webinar – November 2020
Trusts & Estate Magazine Webinar – January 20021
Trusts & Estates Magazine Webinar – April 2021
Heckerling Institute on Estate Planning – May 2021
Morgan Stanley Presentation (Mid-Atlantic Region) – April 2021
Morgan Stanley Presentation (Midwest Region) – April 2021
Morgan Stanley Presentation (Southeast Region) – May 2021
Morgan Stanley Presentation (New England Region) – May 2021
Morgan Stanley Presentation (Central Region) – May 2021

Morgan Stanley Presentation (Northwest Region) – May 2021
Morgan Stanley Presentation (Northwest Region) – May 2021
Trusts & Estates Magazine Webinar – June 2021
Morgan Stanley Presentation (Southwest Region) – May 2021
UBS Advanced Planning Group Webinar – June 2021
UBS Kreiner Group Webinar – June 2021
STEP Webinar – September 2021
South Dakota Trust Association Fall Forum – October 2021
Family Office Exchange Webinar – November 2021
Sioux Falls Estate Planning Council – March 2022
Hawaii Estate Planning Council – March 2022
Heckerling Institute on Estate Planning – March 2022
New York Estate Planning Council – April 2022
Ameriprise Financial – April 2022
Northcentral Pennsylvania Estate Planning Council – October 2022
Suncoast Estate Planning Council – November 2022
Morgan Stanley Presentation (Pac South) – November 2022
Morgan Stanley Presentation (New England) – November 2022
Morgan Stanley Presentation (Central) – November 2022
Morgan Stanley Presentation (Great Lakes) – November 2022
Morgan Stanley Presentation (NY Metro) – December 2022
Morgan Stanley Presentation (Southeast) – December 2022
Heckerling Institute on Estate Planning – January 2023
NAEPC Webinar – March 2023
Marcum NYC Presentation – March 2023
Bucks County/ Montgomery County – April 2023
Notre Dame Tac & Estate Planning Conference – October 2023
Hawaii Tax Institute – November 2023
Heckerling Institute on Estate Planning – January 2024
Estate Planning Council of Rochester – January 2024
South Dakota Trust Association – February 2024
Purposeful Planning Institute – February 2024
Sioux Falls Estate Planning Council – February 2024
PricewaterhouseCoopers – February 2024
Westchester Estate Planning Council – March 2024
Cincinnati Estate Planning Council – March 2024
West River Estate & Financial Planning Council – May 2024
Young President's Organization – June 2024

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Selected List of Publications:

Recent Selected Publications:

"Why Are Non-Resident Aliens Attracted to U.S. Trust Situs?" June 2024 Trusts & Estates magazine

"Important Topics Impacting Future Trust Planning" April 2024 Trusts & Estates magazine

"Population Trends and Trust Planning" November 2023 Trusts & Estates magazine

"Importance of State Taxes in Estate Planning" September 2023 Trusts & Estates magazine

"The Safety of Trust Assets Versus Bank Assets" June 2023 Trusts & Estates magazine

"Supercharged Directed Trusts" April 2023 Trusts & Estates magazine

"Are Dynasty Trusts Only for The Ultra Wealthy?" November 2022 Trusts & Estates magazine

"Frequently Overlooked Trust Planning Considerations" June 2022 Trusts & Estates magazine

"Does a Perpetual Trust Need a Perpetual Private Foundation?" April 2022 Trusts & Estates magazine

"Flexible Trusts to Deal With Future Uncertainties" January 2022 Trusts & Estates magazine

"Unique Trends and Approaches to Charitable Giving" November 2021 Trusts & Estates magazine

"Zero Tax Trusts?" September 2021 Trusts & Estates magazine

"Important Trust Trends" June 2021 Trusts & Estates magazine

"Interesting Trends With Millennials and Trusts" February 2021 Trusts & Estates magazine

"Is a Wealth Tax in Our Future?" December 2020 Trusts & Estates magazine

"The Uniform Voidable Transactions Act – Continue to Be Aware" October 2020 Trusts & Estates magazine

"How Long-Term Trusts Can Assist With Uncertainties Like Covid-19" August 2020 Trusts & Estates magazine

"Safety of Client Trust Assets" June 2020 Trusts & Estates magazine

"Marinating Control in an Uncertain Environment" June 2020 Trusts & Estates magazine

"Can a Grantor Have His Cake and Eat It Too?" November 2019 Trusts & Estates magazine

"An Update on Third-Party Discretionary Interest Planning with Spendthrift" October 2019 Trusts & Estates magazine

"Privacy vs. Secrecy" August 2019 Trusts & Estates magazine

"Trust Designs in Light of Kaestner And Other Trends" May 2019 Trusts & Estates magazine

"Interesting Trends with Modern Trusts: Income vs. Estate Taxes" December 2018 Trusts & Estates magazine

"Decanting is a Popular Strategy, But Don't Ignore Several Key Consideration" August 2018 Trusts & Estates magazine

"Trends and Opportunities for NRAs With U.S. Beneficiaries" June 2018 Trusts & Estates magazine

"Does Estate Tax Repeal Really Matter?" December 2017 Trusts & Estates magazine

"Are Incentive Trusts Gaining Popularity?" October 2017 Trusts & Estates magazine

"A Trust for Every Asset" August 2017 Trusts & Estates magazine

"The Trust Spendthrift Provision – Does it Really Protect?" December 2016 Trusts & Estates magazine

"Be Aware of the Uniform Voidable Transactions Act" October 2016 Trusts & Estates magazine

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Selected List of Publications (cont'd):

"The Private Family Trust Company and Powerful Alternatives" February 2016 Trusts & Estates magazine

"Drafting Modern Trusts" December 2015 Trusts & Estates magazine

"Domestic Trust Situs Opportunities for International Families" October 2015 Trusts & Estates magazine

"Trust Options for Residential Real Estate" August 2015 Trusts & Estates magazine

"Charitable Giving with Non-Charitable Trusts" June 2015 Trusts & Estates magazine

"Should you keep a trust quiet (silent) from beneficiaries?" April 2015 Trusts & Estates magazine

"Trusts without Beneficiaries – What is the Purpose?" February 2015 Trusts & Estates magazine

"Myths About Trusts & Investment Management: The Glass is Half Full!" December 2014 Trusts & Estates magazine

"Defend Against Attacks on DAPTs" October 2014 Trusts & Estates magazine

"What's Trending in the Estate Planning World" August 2014 Trusts & Estates magazine

"Trust Planning in 2012 and Beyond" May 2012 Trusts & Estates magazine

"State Premium Tax Planning" June 2011 Trusts & Estates magazine

"Private Trust Company 101" April 2011, Family Office Exchange (FOX) FOXConnects

Family Office Exchange (FOX): Fall Forum Resource Center White Paper – "The Modern Dynasty Trust: Flexibility and Control"

Family Office Exchange (FOX): Fall Forum Resource Center White Paper – "Trust Administration of the Ultra Wealth: The Private Trust Company and Other Key Alternatives"

Family Office Exchange (FOX): Fall Forum Resource Center White Paper – "Modernizing an Existing Irrevocable Trust: Reformation, Modification and Decanting"

Family Office Exchange (FOX): Fall Forum Resource Center White Paper – "Large Domestic Insurance Premiums: Do Not Forget to Plan for the State Premium Tax"

Family Office Exchange (FOX): Fall Forum Resource Center White Paper – "Directed Trusts, Trust Protectors & Special Purpose Entities"

"Delegated Vs. Directed Trusts" July 2006 Trusts & Estates Magazine

"The PPLI Solution (Chapter 6: "Trust Administration: The Domestic Advantage")" February 2005 Bloomberg Press

"Estate Planning and the State Premium Tax" February 2005 AUS

"What Does the 2001 Tax Relief Act and Estate Tax Phase-Out Mean for the States? It Is Not a Rosy Picture – the Impact Is Already Dramatic!" March 2004 Nebraska Lawyer

Footnoted: "Dynasty Trusts and the Rule Against Perpetuities" 116 Harvard Law Review 2588 (2003)

"Freezers - our Future Coffins" August 2002 Trusts & Estates Magazine

"How To Play the Current Downturn – And Plan for a Decade of Evolving Estate Tax Rules" January 2002 Trusts & Estates Magazine

"Non-Disclosure Agreements – Help or Hindrance to a Client's Planning" August 2001 Trusts & Estates Magazine

"Multi-Disciplinary Practices Important due to Economic, Tax Uncertainty" August 2001 Trusts & Estates Magazine

"Death Tax Uncertainty Makes Flexible and Family Value Estate Planning More Important Than Ever" January 2001 trusts & Estates Magazine

"Smart Start - Establishing A Dynasty Trust in South Dakota" November 2000 Departures Magazine

"South Dakota Dynasty Trust" June 2000 Millionaire

"Population Trends, New Wealth Creation and HR 10 are Keys to the Future" January 2000 Trusts & Estates Magazine

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Selected List of Publications (cont'd):

"Changing the Situs of a Trust: Shopping for Income Tax Savings" September 1999 Trusts & Estates Magazine

"A Generation Skipping Trust: Unlimited Duration? Why Not? June 1999 Trusts & Estates Magazine

"Delegating Responsibility: Trustees Explore The Once Taboo" March 1999 Trusts & Estates Magazine

"Modern Trusts Are Being Created With More Flexibility Resulting in Assets Remaining in Trusts for Longer Periods of Time" January 1999 Trusts & Estate Magazine

"Sale to a "Defective" Trust Application as a Life Insurance Technique" April 1998 Trusts & Estate Magazine

"The Modern Dynasty Trust: Flexibility is more important than ever" January 1998 Trusts & Estates Magazine

"Trust Forum Shopping: The Next Generation" August 1997 Trusts & Estates Magazine

"Who benefits from the Suspension of Sec 4980A's Excise Tax?" April 1997 Trusts & Estates Magazine

"Dynasty Trust" September 1996 The CPA Journal

"Trust Planning: Experts Critical Analysis of the Dynasty Trust, A Unique Planning Device to Preserve and Create Wealth" June 1996 Insights and Strategies CCH

"Dynasty Trust Planning and Your Artwork" May 1996 Christie's Auction News

"Dynasty Trusts: What the Future Holds for Today's Technique" April 1996 Trusts & Estates Magazine

"When to Consider a Corporate Trustee" Part II December/January 1996, AICPA Planner

"When to Consider a Corporate Trustee" Part I November 1995 AICPA Planner

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Selected List of Publications (cont'd):

Tapes and Published Outlines Available:

1997 Million Dollar Roundtable - Atlanta, Georgia (Dynasty Trusts)

1998 American Bar Association Advanced Drafting Meeting - Dallas, Texas (Dynasty Trusts)

1998 Texas Bar Association Advanced Drafting Meeting - Dallas, Texas (Dynasty Trusts)

1999 National AICPA Technical PFS Conference - Las Vegas, Nevada (Dynasty Trusts)

2000 Sky – TV Net Worth (Dynasty Trusts)

2000 Salomon Smith Barney National Sales and Marketing Focus (Dynasty Trusts)

2004 Society of Financial Services Professionals (SFSP) – "Park Avenue Meets Main Street: Family Office Techniques for the Millionaire Next Door" DVD

2005 International Forum – "Advanced Planning with a Modern Corporate Trustee"

2006 Society of Financial Services Professionals (SFSP) – "Advanced & Creative Estate Planning (with a Modern Corporate Trustee) in an Uncertain Tax and Economic Environment"

2006 Million Dollar Round Table – "Creative Uses of Life Insurance in Trust Planning" San Diego

2007 AALU National Webinar – "Creative Uses of Life Insurance in Trust Planning"

2008 AICPA Tax Strategies for the High-Income Individual- May 9, 2008 – "Selection of Domestic Trust Jurisdictions: Does It Make A Difference?"

2009 Family Office Metrics Webinar – "The 21st Century Private Family Trust Company"

2009 Institute for Private Investors (IPI) – "2010: Uncertainty Means Opportunity for Modern Trust Planning"

2010 Family Office Exchange (FOX) Webinar – "The 21st Century Family Bank Dynasty Trust: What, Why, When, Where, How, Who?"

2015 Million Dollar Round Table – "Unique & Creative Uses of Modern Trusts Involving Investments and Insurance"

2016 42nd Annual Notre Dame Tax and Estate Planning Institute – "Creating Modern Trust Structures: The Different Ways They Should Be Used"