

**Attorneys****Partner**

- Richard L. Kay

**Partner Richard Kay Featured Speaker on Essentials of Estate Planning**

Pryor Cashman partner Richard L. Kay spoke about the essentials of estate planning on a panel on March 16, 2006 at a New York Society of Security Analysts' Private and Wealth Committee's breakfast meeting.

The meeting covered timely topics such as principles of the estate, gift and generation skipping tax systems; components of an estate plan for a typical high-net-worth family; advanced, state-of-the-art planning strategies and techniques; and the income tax aspects of trusts and estates, including implications of the Uniform Principal and Income Act.