Al W. King III, J.D., LL.M., AEP (Distinguished)
Co-Chairman and Co-Chief Executive Officer, South Dakota Trust Company, LLC

Al W. King III is the Co-Founder, Co-Chairman and Co-Chief Executive Officer of South Dakota Trust Company, LLC (SDTC) and based in the New York City office. SDTC is a national trust boutique for the wealthy headquartered out of Sioux Falls, South Dakota serving clients nationally and internationally.

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.

Prior to joining Coopers and Lybrand, Mr. King was a Vice President and Director of Financial and Estate Planning with Shawmut Bank and the Northeast Director of Financial and Estate planning for Prudential-Bache Securities. Mr. King was also a Senior Staff Attorney/Financial Counselor with the AYCO Corporation, a fee-based financial counseling firm.

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 20 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. In addition, Mr. King currently serves on the Board of Directors for NAEPC and is the Chairman of the NAEPC Foundation Advisory Board. 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 financial planning.

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

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Selected List of Speaking Engagements:

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 Estate Planning Symposium – July 2012
Hawaii Tax Institute –November 2012
Bergen County Estate Planning Council – November 2012

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Selected List of Publications:

Recent Selected Publications:

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

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

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

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

"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" September 1996 The CPA Journal

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

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

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

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

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

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

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

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

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

"South Dakota Dynasty Trust" June 2000 Millionaire

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

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

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

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

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

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

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

"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

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

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Selected List of Publications (Cont'd):

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

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

Family Office Exchange (FOX) 2009: Fall Forum Resource Center White Paper – "Directed Trusts, Trust Protectors & Special Purpose Entities"

Family Office Exchange (FOX) 2009: Fall Forum Resource Center White Paper – "Large Domestic Insurance Premiums: Do Not Forget to Plan for the State Premium Tax"

Family Office Exchange (FOX) 2009: Fall Forum Resource Center White Paper – "Modernizing an Existing Irrevocable Trust: Reformation, Modification and Decanting"

Family Office Exchange (FOX) 2009: Fall Forum Resource Center White Paper – "Trust Administration of the Ultra Wealth: The Private Trust Company and Other Key Alternatives"

Family Office Exchange (FOX) 2009: Fall Forum Resource Center White Paper – "The Modern Dynasty Trust: Flexibility and Control"

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

"State Premium Tax Planning" June 2011 Trust & Estates Magazine

"Trust Planning in 2012 and Beyond" May 2012 Trust & Estates Magazine

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?"