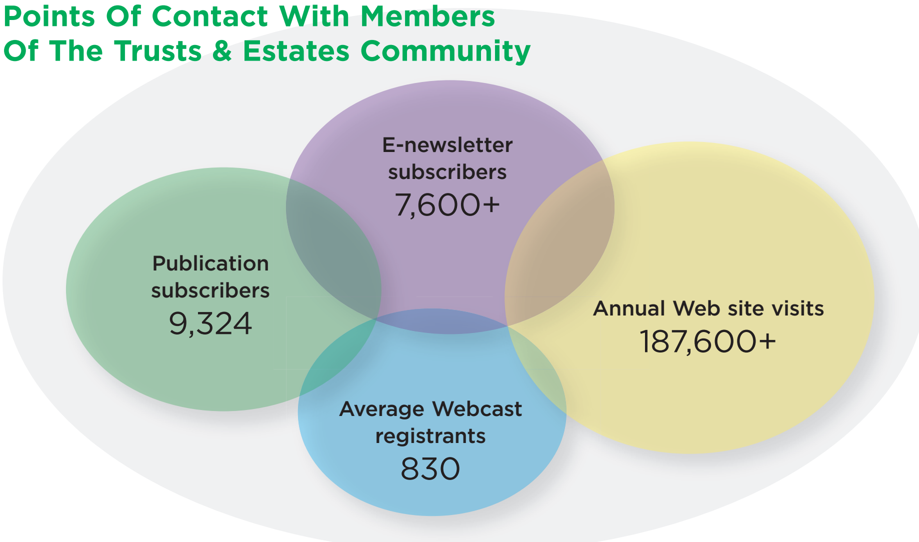
Trusts & Estates

2011
Guide To Integrated Marketing Services

Trusts & Estates is the leading information source for advisors to high-net-worth individuals, families and institutions

Members of the *Trusts & Estates* community represent influential decision makers across the entire wealth management spectrum—including estate planning and probate attorneys, trust bankers and officers, accountants, investment and insurance advisors, financial planners and key counselors at non-profit institutions, foundations, government agencies and educational institutions. And our suite of print, online and event products and services helps these wealth management professionals serve their clients more effectively by providing targeted information whenever and wherever they're looking for it.

Points Of Contact With Members Of The Trusts & Estates Community



Publication Subscribers

Business and industry

Family offices and others allied to the field	36.2%
Law firms/attorneys at law	26.7%
CPAs and accounting firms	13.9%
Banks and trust companies	8.6%
Financial planning companies and investment services	7.9%
Universities, law schools, libraries, professional and trade associations	2.5%
Insurance companies, agents/brokers	2.3%
Non-profit institutions and foundations	1.9%

TOTAL: 100%

Source: June 2010 BPA

Type of clients

High-net-worth individuals	74%
Wealthy families	48%
Small business owners	45%
Charitable organizations	34%
Corporations	25%
Bank trust departments	22%
Pension plans/funds	15%

Source: Publisher's Audience Profile Study

Lists and Data Services

Postal records	8,042
Records with phone numbers	4,271
Records with email names	3,988

Lists managed by

MERITDIRECT[SM]
HIGHER GROUND

What we cover

Our experienced wealth management journalists provide our community members—your best prospects—with committee reports that comprise the latest developments in estate tax law, rulings, regulations and wealth management. Our coverage includes:

- Alternative investments
- Annuities
- Closely-held businesses
- Eldercare
- Estate administration
- Estate planning strategies
- Ethics/professional liability
- Family offices
- Industry news and trends
- International investment products/strategies
- Investment strategies
- Legislation and regulation
- Life insurance
- Long-term care insurance
- Multidisciplinary practice
- Offshore trusts
- Philanthropic/charitable giving techniques
- Real estate investing
- Retirement benefit planning
- Tax accounting
- Tax law
- Technology/software
- Trust administration/operations
- Trust training and education
- Valuation and appraisal issues

Trusts & Estates: Providing Unique Integrated Solutions Tailored To Achieving Your Targeted Marketing Objectives

Objective
Market Positioning
Tailored solutions
- Print publication advertising
- Custom supplements
- White papers
- Webcast sponsorships
- Podcast sponsorships
- Video sponsorships
- Seminars
- Event sponsorships

Objective
Market Intelligence
Tailored solutions
- Market research services
- Customer research services
- Brand awareness and recognition
- Consultations with industry experts (editors & others)
- Product pretest marketing services

Objective
Web Traffic Development
Tailored solutions
- Email services
- White papers
- Webcasts
- Podcasts
- Video
- List rental

Objective
Branding
Tailored solutions
- Print publication advertising
- Website advertising
- Newsletter advertising
- Webcast sponsorships
- Podcast sponsorships
- Video sponsorships
- Event sponsorships

Objective
Database Management
Tailored solutions
- List management
- Database development
- Deployment services
- List append services
- Data enhancement services
- Data hygiene services

Objective
Face-To-Face Customer Engagement
Tailored solutions
- Road shows
- Receptions
- Focus groups
- Trade show traffic development

Objective
Thought Leadership Positioning
Tailored solutions
- Print publication advertising
- Custom newsletters
- Educational services
- White paper services
- Webcasts
- Podcasts
- Videos
- Event sponsorships

Objective
Custom Marketing Ideas
Tailored solutions
- Custom print publications
- Custom newsletters
- Custom research services
- Custom microsites
- Custom seminars
- Community development services
- Event services

Objective
Lead Generation
Tailored solutions
- Print publication advertising
- Website advertising
- Newsletter advertising
- White paper services
- Webcasts
- Podcasts
- Video
- List rental

Objective
Direct Marketing
Tailored solutions
- Printing services
- Mailing services
- Email services
- Reprint services
- List rental
- List management
- Database development/ management

Objective
Trade Show Support
Tailored solutions
- Preshow advertising services
- Show appointment scheduling
- Show video services
- Show Webcasts
- Show Podcasts

Objective
Public Relations
Tailored solutions
- Print publications
- Websites
- Newsletters
- Writing services

Trusts & Estates publishes the works of top practitioners in estate planning, trusts administration and insurance

Published since 1904, *Trusts & Estates* was conceived by professionals who wanted to air their views, share best techniques, and promote understanding of government policy and legal decisions. Today, it remains true to that mission—with peer-reviewed articles written by and for the top advisors in the wealth management industry. It's critical information for *Trusts & Estates* readers who pay $290 a year to subscribe; nearly all (95%) recommend investment products to their clients, and 75% assist them with their long-term philanthropic strategies.

Custom publishing

Our custom publishing capability is an important marketing tool for building your company's brand loyalty, allowing you to create and maintain an effective, personalized relationship with your customers. By utilizing our member database we can conduct custom research and produce white papers and supplements that can expand your business possibilities by providing specific insight about your top prospects. And we provide more opportunities for you to target exactly the types of wealth management professionals you want to reach with demographic and geographic inserts and supplements.

Market research

Market research is a valuable tool that can help you better understand the markets you serve while creating greater opportunities to position your products and services. *Trusts & Estates* can help you leverage the power of market research through a variety of programs that are custom-tailored to your specific objectives. These exclusive research programs can range from proprietary projects—concerning your market perceptions, new product launches or competitors—to surveys that can result in white papers or company-sponsored marketing materials and conferences.

Reprints

Our custom article reprints are high-quality reproductions of the original article reformatted to meet your special needs. You can add your company's logo or brief marketing copy to create a one-of-a-kind promotional piece that will impress your clients and prospects. Both paper and electronic versions of print articles are available at attractive rates.

In 2011, the editors of *Trusts & Estates* will publish 12 monthly issues designed to help wealth management professionals stay on top of the latest developments in estate tax law, including in-depth coverage of the new tax laws expected to be passed for 2011.


A Penton Media Publication

JUNE 2010

$35.00

Trusts&Estates

The Journal of Wealth Management for Estate-Planning Professionals—Since 1904

Fickle Mistress? A portrait of Picasso's blonde mistress, Marie-Thérèse Walter, set a world record for any work of art at auction when it sold for nearly $106.5 million at Christie's on May 4, 2010, p. 4.

BRIEFING

10/ Tax Law Update

FEATURES

18/ Committing to Creating and Maintaining a Private Foundation
Help your client make informed decisions to successfully run this charitable-giving vehicle
By Douglas Moore & Neil P. Murphy

24/ Take the LEAPS
Use long-term equity anticipation securities to support discounts for lack of marketability
By Ronald M. Seaman

SPECIAL REPORT
ESTATE PLANNING & TAXATION

30/ I Do, Act II
Your guide for estate planning in the context of second marriages
By Elaine M. Bucher & Nathaniel Birdsall

37/ Black Shirts (*Black, Shurtz*) and The Marital Deduction Mismatch
When a valuation discount isn't respected in a decedent's gross estate
By N. Todd Angkatavanich

43/ The Future of Estate Planning
Prepare heirs to receive and manage the assets they inherit
By Vic Preisser & Roy Williams

PERSPECTIVE
INVESTMENTS

50/ Mid-year 2010 Investment Outlook
Are the signs of growth self-sustaining?
By Michael E. Lewitt

www.trustsandestates.com

Annual Charitable Giving Guide

In 2011, the editors of *Trusts & Estates* will publish a special supplement in the October issue that offers their unique perspective on the state of charitable giving. This year, our editorial lineup includes in-depth coverage of the issues that are foremost with advisors to wealthy individuals, families and institutions, contributed by leading experts in their field.

Who should sponsor the Guide
This annual guide is read, reread and referred to throughout the year by advisors to the affluent for information from:

- **Charities** looking to make the case for their mission, vision, heritage, fiscal responsibility track record, humanitarian services, partnerships, research and educational programs—along with bequests, charitable gift annuities, and charitable remainder trusts
- **Insurance and annuity companies** offering products and services specifically targeted to charitable giving and foundation services
- **Philanthropic advisory firms** looking to support the practice and expansion of effective, responsible philanthropic giving

If you need help preparing your ad, our marketing department will be happy to assist you.

What you receive as a sponsor

- A full-page, four-color profile including photos, logo, contact information, and a 500-word synopsis of your group's philanthropic activities presented in your own words
- Up to 250 copies of the 2011 Charitable Giving Guide to use for additional targeted marketing purposes
- Bonus distribution throughout the year at key industry conferences and events attended by *Trusts & Estates*

Publication Date: October 2011
Ad Closing: September 1, 2011

Trusts & Estates 2011 Editorial Calendar

JANUARY

Special Report: A Look Back At 2010—And Ahead To 2011

Looks at the areas that Trusts & Estates covers:
- Estate Planning & Taxation
- Charitable Giving
- Insurance
- The Fiduciary Professions
- Investments
- Retirement Benefits
- Valuations
- The International Practice
- Elder Law

Also in this issue...

Special Supplement: Tax Law Year in Review
(Closing: 12/17)
By David Handler and the lawyers at Kirkland & Ellis LLP

Wealth Counsel/*Trusts & Estates* Annual Research Report

Show Distribution
- 45th Annual Heckerling Institute on Estate Planning
- NYS Bar Association Annual Meeting
- Cannon Financial Institute

Ad Closing: December 7
Materials Due: December 10

FEBRUARY

Special Report: Review Of Reviews

A look at what's been written in the student-edited law reviews for the first half of 2010.

Also in this issue...
- Wills of the Rich & Famous (review of notable wills of the wealthy who died in 2010 with no estate tax)—by Ivan Taback of Proskauer
- Charitable Giving
- High-Net Worth Families & Family Offices"
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- ABA Wealth Management
- BISA
- Cannon Financial Institute

Ad Closing: January 7
Materials Due: January 12

MARCH

Special Report: Family Businesses
- A look at various issues affecting family businesses: Buy/Sell agreements.
- Article by Greg Singer of AllianceBernstein on Selling a Family Business—how to meet an owner's critical financial objectives and help evaluate the trade-offs across different deals.
- Article by David Leibell, "Practical Guide to Business Succession Planning"

Also in this issue...
- Estate Planning & Taxation
- The Fiduciary Professions
- Valuations
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Quarterly Webinar Series

Money In, Money Out: Why Separate Business Wealth From Personal Wealth And How To Make It Happen

Featured Speaker: Ben Baldwin, CFP, CLU, ChFC, president and owner of Baldwin Financial Systems

Show Distribution
- Trusts, Tax & Estate Planning Forum
- Sharpe Group

Ad Closing: February 7
Materials Due: February 10

APRIL

Committee Report: Insurance

Also in this issue...
- Elder Law
- High-Net Worth Families and Family Offices
- Estate Planning & Taxation
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- Tiburon CEO Summit
- Global ETF Forum
- ICSC RECon
- Sharpe Group

Ad Closing: March 8
Materials Due: March 11

MAY

Committee Report: The Fiduciary Professions

Also in this issue...
- Retirement Benefits
- Estate Planning & Taxation
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- MOKAN
- Estate Planners Day
- Cannon Financial Institute
- Sharpe Group

Ad Closing: April 6
Materials Due: April 11

JUNE

Committee Report: Investments

Also in this issue...
- Valuations
- Estate Planning & Taxation
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Quarterly Webinar Series

Achieving Sustainable Income For Retirement: Understanding The Psychology Of Distribution Planning—Managing The Complexities From Accumulation To Distribution

Featured Speaker: Terry Altman, CFP, CLU, ChFC, Rehmann Financial

Show Distribution
- Pershing Insite
- Family Office Forum
- Sharpe Group

Ad Closing: May 6
Materials Due: May 11

JULY

Special Report: Elder Law

Also in this issue...
- Retirement Benefits
- Estate Planning & Taxation
- Charitable Giving
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- Wealth Counsel Symposium
- Cannon Financial Institute
- AICPA Estate Planning Conference

Ad Closing: June 7
Materials Due: June 10

Trusts & Estates 2011 Editorial Calendar

AUGUST

Committee Report: High-Net-Worth Families & Family Offices

Also in this issue...
- Insurance
- Estate Planning & Taxation
- Wills of the Rich and Famous
- 100 Top RIAs
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- Cannon Financial Institute
- Sharpe Group

Ad Closing: July 8
Materials Due: July 13

SEPTEMBER

Committee Report: Retirement Benefits

Also in this issue...
- Estate Planning & Taxation
- The Fiduciary Professions
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Quarterly Webinar Series
The State Of The Current Estate Tax: Ways To Plan In 2011
Featured Speaker: Larry Brody, JD, LLM, partner at the law firm of Bryan Cave

Show Distribution
- Notre Dame Tax & Estate Planning Institute
- ABA Marketing Conference
- Sharpe Group
- SFTI

Ad Closing: August 8
Materials Due: August 11

OCTOBER

Committee Report: Valuations

Annual Charitable Giving Supplement

Also in this issue...
- Estate Planning & Taxation
- High-Net Worth Families & Family Offices
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- Cannon Financial Institute
- FBA Wealth Management
- Southern California Tax & Estate Conference
- iGlobal
- Institute for Preparing Heirs
- Society of FSP
- Family Office Symposium

Bonus To Advertisers
Ad Recall Survey

Ad Closing: September 7
Materials Due: September 12

NOVEMBER

Special Report: The International Practice

Also in this issue...
- Estate Planning & Taxation
- Retirement Benefits
- Insurance
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Show Distribution
- NAEPC Annual Conference
- Sharpe Group

Ad Closing: October 7
Materials Due: October 12

DECEMBER

Committee Report: Estate Planning & Taxation

Also in this issue...
- Charitable Giving
- Elder Law
- Briefing: Tax Law Update, Philanthropy Column and Family Business Column

Quarterly Webinar Series
Life Settlement Do's And Don'ts: How To Effectively Use Life Settlement As A Planning Tool
Featured Speaker: Richard Weber, MBA, CLU, president and primary consultant for The Ethical Ridge, Inc.

Show Distribution
- 46th Annual Heckerling Institute on Estate Planning

Ad Closing: November 7
Materials Due: November 10

Editorial calendar subject to change without notice

TrustsAndEstates.com now offers more ways for you to connect with wealth management professionals online

Partner with TrustsAndEstates.com to combine your ideas with our expertise to create new ways of connecting with prospects online. From Web sites and newsletters to Webcasts, podcasts, blogs and targeted search sponsorships, *Trusts & Estates* can deliver your message across a wide range of digital content channels.

We can manage the design, production and distribution of your online materials while allowing you to take advantage of our experience with generating organic search traffic and connecting you with prospects via the Internet. Our e-services are designed to help you capture highly qualified leads that can be retained, tracked and prospected in real time—and gain insight and intelligence into what your prospects need.

Article tools

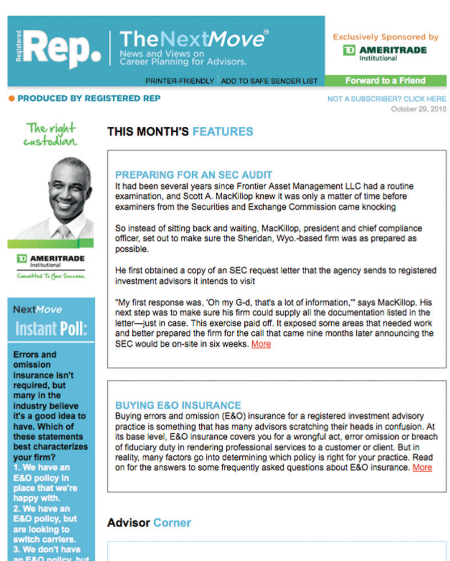
Stories on TrustsAndEstates.com generate significant traffic on our Web site and are often printed out or passed along by our community members to colleagues and peers. Now you can take advantage of the exposure that's generated from this online activity by sponsoring our Email This Article and Print This Article links.

Blogs

Looking for a way not only to connect with the *Trusts & Estates* community but to become part of a viral or broad network that's interested in your product and what your company has to say? Blogs provide a forum for direct and candid communication, while enhancing your brand through an aggressive promotional and viral campaign.

Custom e-newsletters

Take advantage of our extensive experience producing e-newsletters by allowing us to help you publish one of your own. *Trusts & Estates* can create custom e-letters designed to meet your particular needs aimed at specific subsets of our e-mail database.



Registered Rep. | TheNextMove®
News and Views on Career Planning for Advisors.

Exclusively Sponsored by TD AMERITRADE Institutional

PRINTER-FRIENDLY | ADD TO SAFE SENDER LIST | Forward to a Friend

PRODUCED BY REGISTERED REP

NOT A SUBSCRIBER? CLICK HERE

October 29, 2010

The right custodian.

TD AMERITRADE Institutional
Committed To Your Success.

NextMove Instant Poll:

Errors and omission insurance isn't required, but many in the industry believe it's a good idea to have. Which of these statements best characterizes your firm?
1. We have an E&O policy in place that we're happy with.
2. We have an E&O policy, but are looking to switch carriers.
3. We don't have an E&O policy, but

THIS MONTH'S FEATURES

PREPARING FOR AN SEC AUDIT

It had been several years since Frontier Asset Management LLC had a routine examination, and Scott A. MacKillop knew it was only a matter of time before examiners from the Securities and Exchange Commission came knocking

So instead of sitting back and waiting, MacKillop, president and chief compliance officer, set out to make sure the Sheridan, Wyo.-based firm was as prepared as possible.

He first obtained a copy of an SEC request letter that the agency sends to registered investment advisors it intends to visit

"My first response was, 'Oh my G-d, that's a lot of information,'" says MacKillop. His next step was to make sure his firm could supply all the documentation listed in the letter—just in case. This exercise paid off. It exposed some areas that needed work and better prepared the firm for the call that came nine months later announcing the SEC would be on-site in six weeks. More

BUYING E&O INSURANCE

Buying errors and omission (E&O) insurance for a registered investment advisory practice is something that has many advisors scratching their heads in confusion. At its base level, E&O insurance covers you for a wrongful act, error omission or breach of fiduciary duty in rendering professional services to a customer or client. But in reality, many factors go into determining which policy is right for your practice. Read on for the answers to some frequently asked questions about E&O insurance. More

Advisor Corner

Our custom e-newsletters can position you as a thought leader in your industry

Other Services

Digital reprints

Was your company recently featured in *Trusts & Estates?* Now you can add a digital reprint to your marketing campaign. Let us re-purpose your editorial mention into an easy-to-read online format that is delivered to your prospects' inboxes instantly.

Digital white papers/research

Promote and distribute your white papers, articles, industry research and more to our broad audience of wealth management professionals while generating leads via our customizable registration forms.

E-postcards

E-postcards are the perfect way to reach attorneys, bank trust officers, CPAs and other wealth management professionals housed in our audience database. Use this online vehicle to showcase a new product…make a special offer…test and explore new markets…point prospects to your Web site…and generate leads for your sales team.

Microsites

By custom publishing your relevant content on a custom microsite created off the TrustsAndEstates.com site, you can take advantage of our dominant network of Web sites, e-newsletters and search engine technology to drive targeted prospects to your site.

e-Services

Trusts & Estates Web site sponsorships

TrustsAndEstates.com offers many online marketing opportunities including banners, content sponsorships, high-impact interstitials, classifieds, special reports and microsites.

• m.trustsandestates.com

Advertise on the *Trusts & Estates* mobile-friendly site and reach financial advisors who turn to us for timely insights and industry updates in real time from their smart phones.

Trusts & Estates e-newsletters

Reach our qualified, targeted audiences by surrounding your advertising message with the timely and informative environment provided by our e-newsletters. Each authoritative e-newsletter carries original content along with the latest industry news, trends and information readers need to do their jobs and make smart wealth management decisions.

• **Trusts & Estates Wealth Watch Newsletter** is published two times a month and contains updates from the front lines: government reforms (federal and state) on estate tax, retirement benefits and charitable giving.

• **Trusts & Estates Technology Review Newsletter** provides subscribers with important criteria for evaluating and selecting estate planning software and the benefits they offer for enhancing business practices. In each edition, Donald H. Kelley examines what's available for the trusts and estates practitioner.

Webcasts

Our Webcasts offer you the opportunity to have real-time interaction with subject matter experts and industry leaders to discuss key issues, solutions, best practices and actual case studies. Alternatively, our Webcasts can be prerecorded for on-demand playback at the convenience of the viewer. Regardless of format, as a sponsor you receive qualified leads, positive branding and thought-leadership positioning as part of a comprehensive integrated marketing program.

Podcasts

Podcasts are an effective way to deliver valuable content in a convenient format. Let us create a microsite on TrustsAndEstates.com where visitors can subscribe to, listen to or download your sponsored podcast. We'll set up a registration page to collect listener information, giving you a direct line to your best prospects.

Search sponsorships

Advisors depend on keyword search as their primary way of researching information relating to their business. Search sponsorships on TrustsAndEstates.com offer an exceptional branding opportunity, allowing you to reach your target audience with roadblock ad placements on all search results pages.

Targeted content sponsorships

TrustsAndEstates.com's content categories collect stories organized around particular topics or themes. You can exclusively own the entire category that best suits your current campaign, branding every ad placement seen by visitors to those articles.

Custom video publishing

Looking for an exciting way to stand out from the crowd? *Trusts & Estates* can custom publish a video spot on your company or services and wrap a promotional package around it in order to help you reach targeted viewers with a customized message.

Trusts & Estates puts you in touch with the targeted audiences you seek for your marketing programs

You can use our lists to develop attendance for your special events—like breakfasts, road shows, conferences or Webcasts. Or utilize our unique database services to maximize your own list efforts and performance. And our strong roster of trade show support services can help you get the most out of your conference and exposition investments.

Database and list management services

Trusts & Estates has entered into a strategic partnership with MeritDirect that allows us to offer unique list management and database services to our customers. Now the Trusts & Estates postal, telemarketing and email subscriber files are available for your multichannel marketing efforts through the industry's premier list management service.

Show appointment sponsorship

Save time and maximize your trade show presence by scheduling appointments with our readers prior to the show. You can reach *Trusts & Estates's* qualified subscriber e-mail database during the weeks leading up to an event, driving traffic to a special appointment landing page that we build for you to collect qualified leads and request preferred meeting dates, times and locations at the show.

Show newsletters & dailies

Reinforce your brand and connect with our readers who are turning their attention to major industry shows prior to, during and after each event. Our trade show newsletters deliver exclusive show coverage—up-to-the-minute news, product announcements and daily show activity—right to the inboxes of our subscribers. Whether it's to promote your booth location and drive traffic to your exhibit or promote an announcement being made at the show, placing an ad in a *Trusts & Estates* show edition newsletter is a great way to get the message out.

Show podcasts

Our show podcasts allow you to connect with listeners who are downloading the latest news and observations direct from the trade show floor. Podcasts can provide a recap of the day's events from our editors with insights from attendees and exhibitors regarding what's important.

Show video publishing

Now you can sponsor a promotional package on TrustsAndEstates.com that features product demos filmed right from the trade show floor. Use the visual impact and immediacy of this engaging medium to educate customers about the attributes of your offerings at a time when they are most receptive to it—in the environment of an industry event.

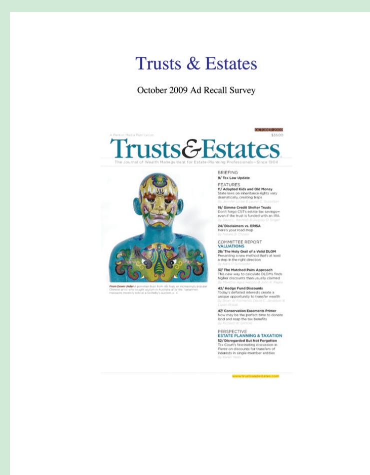
Ad performance research

Each year, *Trusts & Estates* conducts in-depth surveys of the ads that appear in the October issue. This research provides valuable feedback on how well your ads are performing with the industry's leading audience of trust & estate attorneys, bank trust officers, CPAs and accountants, financial planners and other advisors to high-net-worth individuals and families.

All ads half-page or larger appearing in the October issue will be included in the study. *What's more, you'll also have the opportunity to include a proprietary question or two of your own—concerning your ad, your organization, product features or anything else you're interested in learning more about.*

By analyzing the recall of your own ads, and comparing your performance with the other ads studied in the issue, you can learn ways to communicate with your prospects more effectively—and receive a measurable return on your advertising investment.

Contact your local sales rep for more information about this unique service.



Broaden your coverage of the wealth management and investment communities by including these Penton media brands in your marketing mix

Registered Rep.

Registered Rep. is the industry leader serving brokers, financial advisors and financial planners. Our editors cover all the issues facing this evolving profession—from new products to regulatory changes and practice management topics. Whether the advisor is at a traditional wirehouse, regional shop or at an independent firm, *Registered Rep.* provides the critical information that financial professionals need to succeed.

National Real Estate Investor

National Real Estate Investor follows the money in all classes of commercial real estate. It is the leading authority on trends in the real estate markets, providing top-level executives with in-depth analysis of important developments in the industry. Its readers represent a cross-section of disciplines: brokerage, construction, development, finance/investment, property management, corporate real estate, and real estate services. And no one provides as much independent research on the topics that pertain to the office, industrial, retail, hotel and multifamily markets.

Retail Traffic

Retail Traffic is the only media brand that covers the dynamic world of retail real estate from urban storefronts to megamalls to mixed-use. It serves senior-level retail executives and developers who determine and influence where and how stores and shopping spaces are conceived, built, leased and sold.

Lodging Hospitality

Lodging Hospitality is the information source of choice for hotel owners, operators and developers. Each issue, corporate and operations managers turn to *Lodging Hospitality* for the latest information on site selection, operations, design and decor, financing, building, personnel, maintenance, computerization, merchandising and renovation.

By including these media brands in your marketing mix, you have a unique opportunity to get unparalleled reach into the investment community. **Contact your local sales representative for more information.**

Wealth Management Resource Guide

In 2011, the editors of *Trusts & Estates* will publish their annual Wealth Management Resource Guide—the industry's only one-stop source of trust institutions for estate planners and advisors. Readers who turn to *Trusts & Estates* each month for advice on servicing high-net-worth individuals, families and institutions use this annual guide as the indispensable authority on evaluating trust institutions nationwide.

Readers who turn to *Trusts & Estates* each month for advice on servicing high-net-worth individuals, families and institutions use this annual guide as the indispensable authority on evaluating trust institutions nationwide.

It's the most comprehensive annual reference tool of its kind, providing the latest information not only on trust institutions but also on related products and services—including charitable organizations, computer software vendors, and appraisers. And this year's guide will be better than ever, with updated categories and expanded personnel listings.

The information contained in the guide will be posted to the *Trusts & Estates* Web site where it can be updated throughout the entire year.

2011 advertising rates

Number 72

Size	1x	3x	6x	12x	18x
3 or 4 Color					
1 page	$6,381	$5,827	$5,537	$5,304	$5,082
2/3 page	5,378	5,051	4,802	4,616	4,419
1/2 island	4,968	4,663	4,445	4,285	4,130
1/2 page	4,557	4,300	4,099	3,949	3,798
1/3 page	3,858	3,623	3,493	3,374	3,260
1/4 page	3,469	3,281	3,157	3,064	2,970
1/6 page	2,931	2,774	2,696	2,619	2,551
Cover 2	8,096	7,509	7,079	6,769	6,443
Cover 3	7,947	7,369	6,955	6,681	6,329
Cover 4	8,496	7,928	7,473	7,136	6,800
Black & White					
1 page	$4,828	$4,326	$4,026	$3,798	$3,571
2/3 page	3,826	3,545	3,296	3,105	2,914
1/2 island	3,416	3,157	2,939	2,779	2,624
1/2 page	3,007	2,795	2,593	2,443	2,293
1/3 page	2,308	2,117	1,987	1,868	1,749
1/4 page	1,919	1,775	1,651	1,558	1,465
1/6 page	1,381	1,268	1,190	1,113	1,045
Cover 2	6,545	6,003	5,579	5,258	4,937
Cover 3	6,396	5,868	5,449	5,175	4,823
Cover 4	6,945	6,422	5,967	5,630	5,294

Premium position add 15%. No charge for bleed. Additional charge for metallic inks. For black & white plus one color: Add $650 for a standard color; $800 for a matched color. For information on higher frequency discount rates, contact your local sales representative.

Gross advertising rates effective January 2011

1. Display advertising rates

Number of units within 12 months from date of first insertion in contract period determines frequency rate. As used in this section and this rate card, the term "Publisher" shall refer to *Trusts & Estates.*

a. Split Runs: Consult Publisher.

b. Supplied Inserts and Business Reply Cards: Accepted in all issues. For information, contact your sales representative. Special charges in addition to space rates are non-commissionable.

c. Short Rate Protection: Advertisers billed at special contract rates based on frequency, but who fail to fulfill the contract, will be billed at the Publisher's sole discretion for the difference to reflect the rate that is actually earned. For example, advertisers will be billed for lost frequency discounts if, within a twelve (12) month period (or written contract period) from date of the first insertion, they do not use the amount of advertising space upon which their billing rate was based.

d. Rate Protective Clause: If and when new rates are announced, advertisers will be protected at their contract rates for at least three months. Orders may be cancelled at the time the change in rates becomes effective without incurring a short rate adjustment on space already run, provided the contract rate has been earned up to the date of cancellation.

2. Classified advertising

a. **Sold by the Column Inch** (Column Width 2 1/8"):

	1x	4x	8x	13x
Per column inch	$187	$171	$154	$138

Net rates not subject to agency commission. Add $150 for standard color. Special half- and full-page rates are available.

3. Commission and cash discount

a. 15% of the gross billing allowed to recognize advertising agencies on space, color, bleed, and position only, provided account is paid within 30 (thirty) days of invoice date. Advertiser's material must be camera-ready to qualify for agency commission, Accounts payable within 30 (thirty) days. No cash discounts allowed.

b. Sequential Liability: Advertiser and Advertising Agency are jointly and severally liable for payment. *Trusts & Estates* will not release the Advertising Agency from liability even if a sequential liability clause is included in the contract, insertion order, purchase order, etc.

4. Terms and conditions

a. Terms of Sale: Net thirty days from date of the invoice. No cash discounts allowed. The Publisher will not accept any form of payment, which contains any limitations or conditions on payment such as short paid checks noted as representing payment in full of a disputed balance.

b. All advertisements are accepted and published entirely on the representation that the Advertising Agency and/or Advertiser are properly authorized to publish the entire contents and subject matter thereof. It is understood that, in consideration of the publication of advertisements, the Advertiser and/or Advertising Agency will indemnify and hold the Publisher harmless from and against any claims or suits for libel, violation of rights of privacy, plagiarism, trademark, patent and copyright infringements (including the text and photographs within the advertisements), and other claims based on the contents or subject matter of such publication. The Publisher reserves the right to reject any and all advertising, which the Publisher feels is not in keeping with the publication's standards, policies and principles. The Publisher reserves the right to add the word "Advertisement" at the top and/or bottom of, or anywhere within any publication page, that in the Publisher's sole judgment, too closely resembles editorial pages of the publication. The Publisher will not be bound by any conditions, printed or otherwise appearing on any order blank, insertion order or contract when they conflict with the terms or conditions of the publication's rate card, or any amendment thereof. The Publisher shall not be subject to any liability whatsoever for any failure to publish or circulate all or any part of the publication issue or issues due to strikes, work stoppages, accidents, fires, acts of God or any circumstance not within control of the Publisher. The Publisher is not responsible for the accuracy of any corrections or changes made to any Advertiser's materials. The Publisher's liability for any error will not exceed the charge for the advertisement in question. The Publisher assumes no liability for errors in key numbers, the Reader Service section, advertisers' index, or any type set by the Publisher. The Publisher is not responsible for the accuracy of any corrections or changes made to the Advertiser's copy/materials.

Rates & Specs

c. Advertising rates, terms and conditions set forth in this rate card shall govern all transactions and supersede any other information published in previous rate cards, directories, media guides or rate and data services whether in print or online. Publisher will not honor rates or data derived from these other sources unless it is in conformance with this rate card.

d. Cancellations must be submitted in writing, accepted up to 45 days prior to closing date published on the editorial calendar for ROB space and 90 days advance notice for Preferred or Specified positions. Cover positions are non-cancelable. Verbal cancellations will not be accepted.

e. Line of Credit: Advertiser's line of credit may increase or decrease from time to time. Such changes will be made at the sole discretion of the Publisher, and no advanced notification is promised or implied.

f. Past Due Accounts: Orders may be held at the Publisher's sole discretion.

g. Collection-related Issues: If the Publisher must refer Advertiser's delinquent account to an attorney or collection agency, Advertiser agrees to pay all reasonable attorneys' or collection agency's fees, court costs, and other collection costs in connection with the Publisher's collection efforts.

h. Jurisdiction: Advertising Agencies and/or Advertisers agree that any legal action arising between the Publisher and Advertising Agency and/ or Advertiser must be brought in the courts of the state of Kansas, Johnson County, and that Advertis-ing Agency and/or Advertiser agrees to submit all claims to the jurisdiction of these courts regardless of any conflict of jurisdiction which may arise.

i. Notification to Publisher: If the Advertising Agency and/or Advertiser changes their address or there is a change of ownership or control of their company, please notify the publisher of this change within ten working days.

j. Definitions: As used in this section and this rate card, the term "Publisher" shall refer to *Trusts & Estates* and its parent company.

5. Mechanical Requirements

Please visit http://pentondigitalads.com for additional information.

a. Trim size: 7 3/4" x 10 3/4"
Live area: 7" x 10"
Bleed size: 8' x 11"

b. Type or Page Size: Space is available in the following units. Advertisements exceeding type size in any dimension are considered bleed or oversize except for gutter bleed in spreads, and are subject to a 10% surcharge.

Units	Width x Depth
Full Page	7"x10"
2/3 Page (Vertical)	4-7/16"x10"
1/2 Page (Island)	4-7/16"x7-3/8"
1/2 Page (Horizontal)	6-3/4"x4-5/8"
1/3 Page (Vertical)	2-1/8"x9-1/2"
1/3 Page (Square)	4-7/16"x4-5/8"
1/4 Page (Vertical)	3-3/8"x4-5/8"
1/4 Page (Island)	4-1/2"x3-5/8"
1/6 Page (Vertical)	2-1/8"x4-7/8"
1/6 Page (Horizontal)	4-1/2"x2-3/8"

c. Columns to Page: 3. Column Width = 2-1/8". Column Depth = 10".

d. Printing: Web offset.

e. Specifications for Bleed:

Units	Width x Depth
Single Page	8"x11"
Spread	15-3/4"x11"
Gutter Bleed (each)	7-5/8"x10"

Keep text and vital graphics 1/2" from binding side (gutter) and at least 1/4" from trim edges. 10% extra on space and color. Acceptable in spreads and full page units only. No extra charge for gutter bleed in spreads.

f. Binding: Perfect

6. Digital ad specifications

a. Color Mode: CMYK Images must be high resolution, 266 to 300 dpi for halftone images, 600 ppi or more for line-art scans. Metafiles and graphics captured from the Internet are discouraged. Use only PostScript Type 1 fonts. When sending us the application file, include a copy of the placed graphic elements and a copy of the screen and printer fonts used. A color proof of the file is required.

b. Accepted File Formats: QuarkXPress, Adobe Illustrator or PhotoShop: eps, tiff or PDF files saved for high-end printing. Electronic Media: CDs DVDs. File

Digital Ad Submission:
Files can be sent via our digital ad portal at http://pentondigitalads.com. This portal can accept all files including stuffed native files with all fonts and graphics included.

c. Proofs: Text and element proof required to assist in preflighting digital ad files. For critical color match, a digital halftone proof (i.e. Kodak Approval, Dupont Digital Waterproof, Fuji FirstProof, etc.) is required. Accurate color reproduction can not be guaranteed without an accompanying SWOP-certified proof.

d. Any files received that do not meet our requirements will result in a request for resubmission.

e. *Trusts & Estates* will not alter or edit any ad materials. If you are unable to meet the specifications as outlined above, contact your Production Manager to make special arrangements.

f. Shipping Address:
ATTN: Vicki McCarty, Ad Production Manager
Trusts & Estates
9800 Metcalf Avenue
Overland Park, KS 66212
PHONE: 913-967-1926
FAX: 913-514-6319
E-mail: vicki.mccarty@penton.com

Online & e-Newsletter Materials
Jimena Canacari, Client Services Coordinator
email: Jimena.canacari@penton.com
phone: 913-967-1813
fax: 913-514-6746

7. Frequency and closing dates

a. Published 12x in 2011.

b. Ad closing date is approximately 30 days prior to publication date.

c. Materials due one week after ad closing date.

d. Publisher reserves the right to change publication frequency, circulation and editorial calendar content.

8. CIRCULATION INFORMATION

a. Member: BPA Worldwide

b. Subscription: In the U.S., $290 one year.

c. Subscription Contact: 1-800-229-0543

Online advertising rates Web site

Contact your local sales rep for more information.
Current ad positions:
- Leaderboard
- Square
- Magazine Sponsorship
- Boom Box

Online ad specifications Web site

Banner Dimensions:
728x90 .... Leaderboard
125x125 .... Square
180x150 .... Magazine Sponsorship
300x250 .... Boom Box
MAXIMUM BANNER SIZE: 36K

Banner Formats:
Currently Accepted: GIF, Animated GIF, JPEG, HTML, Flash, Unicast, PointRoll, Eyeblaster, Enliven, Bluestreak, Motif.

Will accept for testing: DHTML, Audio, Real, Shoskeles

Non-accepted formats: Java, Java Applet, Video

ALL Rich Media must be accompanied by a standard gif for use as fall back for non-rich media enabled browsers. Standard turnaround time for Banners is 2 business days for non-Rich Media and 5 business days for Rich Media. More may be required for testing of new media formats. ALL Rich Media must include a target= blank command that will launch a new browser;

Rates & Specs

this is especially important for any file with JavaScript language.

ALL enhanced content Rich Media (expanding window, audio, etc) must be user-initiated. Automatic play or pre-expand are not allowed.

HTML: The following guidelines must be observed: Penton Media utilizes Javascript ad tags on its pages. HTML banners must be constructed to work within these tags.

HTML banners may either call to the client's server for component images or the component images may be submitted along with the HTML code directly to Penton Media. All component images must observe file size restriction and total combined file size of component images should not exceed maximum specified file sizes for the appropriate banner size.

In order for DART to track clicks on HTML banner with a 'form action' field (such as pull down menus, or typed search entry banners) you MUST use the form method=get and NOT form method=post. Penton Media will then be able to track clicks on your banner, though we may not be able to track clicks to multiple URLs separately.

<HTML> and <BODY> tags are not required. If you need to use <BODY> for your formatting you should substitute <TABLE> tags instead.

Flash: The following guidelines must be observed: If submitting a Macromedia Flash banner you must supply both the compiled swf file and backup gif. Penton Media uses DoubleClick DART to serve its ads.

DART is not able to track clicks on Flash banners without modification to the code before the swf file is compiled. If you wish Penton Media to be able to report on front-end clicks you must contact your trafficker at Penton Media for the proper modification instructions before you submit the Flash banner.

Eyeblaster: Eyeblaster Creative must have a visible close button.

PointRoll: Testing period may be longer than stated 5 days. PointRoll banners require a file to be uploaded to our servers and production considerations may delay implementation. Expanded window should be a maximum of 2.5x the original dimensions. Banners should expand only in one direction (either vertical or horizontal). Pre-expand or auto-initiate audio banners are not allowed. All enhanced content must be on mouse-over or click only, and must discontinue on mouse-off.

Motif: Penton Media accepts DoubleClick Motif and will traffic it as internal redirect for DFP. Expanding ad formats should be a maximum of 2.5x the original dimensions. Banners should expand only in one direction (either vertical or horizontal). Any enhanced content (audio, expanding banner, etc) must be user-initiated only.

Unicast
- 2 MB maximum file size.
- 30 seconds maximum play time.
- Must have visible close button.

File Sizes and Looping (File Size applies to direct upload/initial load only, not redirect or polite downloads. Polite downloads may be up to 100K after initial load. Looping and frames do not apply to Flash):

Max File Size = 36K
Max Frames = 4
Looping = 3 times

3rd Party Ad Serving: Penton Media will accept most 3rd Party Ad tags including DART, Atlas, Bluestreak, and Mediafarm. All 3PAS must be accompanied by anti-caching documentation.

E-newsletters
Newsletters text sponsorships include 40 words of text, including headline, plus linking URL. Logo and banner specs are as follows:

Banner Dimensions:
468x60 .... Full Banner
300x250 .... Boom Box
180x150 .... Magazine Sponsorship

Banner Format: GIF or JPEG files only. No Rich Media.

File Sizes and Looping
Max File Size = 36K
Max Frames = 4

Looping = 3 times

3rd Party Ad Serving: Penton Media will accept most 3rd Party Ad tags. 3rd Party Ad tags for enewsletters must be standard IMG SRC and HREF tags only. All 3PAS must be accompanied by anti-caching documentation.

NOTE: Not all sizes are available on all Penton Media Web sites. Please confirm the exact size for each contracted unit with your sales representative. Banner positions and static graphics specified may not be available for all positions in all newsletters. Please verify the allowed materials for each contracted newsletter with your sales representative.

Advertising Contacts

Senior Vice President, Strategy & Business Development, Financial Services Group
WARREN BIMBLICK • 212-204-4232
warren.bimblick@penton.com

Vice President, Financial Services Group
WILLIAM O'CONOR • 212-204-4270
william.oconor@penton.com

Group Publisher
RICH SANTOS • 212-204-4227
rich.santos@penton.com

Advertising Coordinator
CLAIRE CAVALIERE • 212-204-4235
claire.cavaliere@penton.com

Group Marketing Director
JAY McSHERRY • 212-204-4210
jaymcsherry@earthlink.net

Mid-Atlantic Account Manager
PETER LANTHIER • 212-204-4244
peter.lanthier@penton.com

New England Account Manager
MATT BUTCHER • 212-204-4240
matt.butcher@penton.com

Midwest Account Manager
MARC ANGEL • 212-204-4201
marc.angel@penton.com

West Account Manager
NEIL DANT • 949-838-2117
neil.dant@penton.com

West Account Manager
MARC ANGEL • 212-204-4201
marc.angel@penton.com

Classified Account Manager
Suzanne Barton
(866) 821-0069 ext 60900
suzanne.barton@penton.com

Penton Media Financial Services Group
- **Trusts & Estates**
- **Registered Rep.**
- **National Real Estate Investor**
- **Retail Traffic**
- **Business Finance**
- **Lodging Hospitality**

The Penton Media Portfolio

Agriculture
Beef
Corn & Soybean Digest
Farm Industry News
Farm Press
Hay & Forage Grower
National Hog Farmer

Automotive & Trucking
American Trucker
Bulk Transporter
Clymer
Fleet Owner
FleetSeek
Refrigerated Transporter
Trailer/Body Builders
WARD'S AutoWorld
WARD'S Dealer Business
WARD'S Information Products

Business Aviation
AC-U-KWIK
Aircraft Bluebook Price Digest
The Air Charter Guide
Jet Appraisals

Commercial Aviation
Air Transport World
SpeedNews

Commercial Real Estate
Lodging Hospitality
National Real Estate Investor
Retail Traffic

Design Engineering
EE&T
Fluid Power Conference & Expo
Hydraulics & Pneumatics
Machine Design
Medical Design
Motion Systems Design
World's Smartest Design Engineer

Digital Media and Communications
Broadcast Engineering
Connected Planet
Electronic Musician
Millimeter
Mix
Radio Magazine
Remixmag.com
SVC

Electronics
Auto Electronics
Defense Electronics
Electronic Design
Electronic Design China
Electronic Design Europe
Engineering TV
Microwaves & RF
Mobile Development and Design
Power Electronics Technology
SourceESB

Electrical Systems, Energy and Construction
Coal Prep
Electrical Construction & Maintenance (EC&M)
Electrical Marketing
Electrical Wholesaling
Electric West
EWHotSpots.com
Intelligent Energy Portal
International Lineman's Rodeo & Expo
Mine & Quarry Trader
Power Quality & Reliability
RER
Transmission & Distribution World
T&D World University

Food & Foodservice
Baking Management
Food Management
Healthy Baking Seminar
Modern Baking
Restaurant Hospitality
Supermarket News
The Restaurant Show Daily and Equipment Show Daily
Whole Health

Healthy Lifestyle
Club Industry magazine
Club Industry show
Club Industry East
Delicious Living
Functional Ingredients
Natural Foods Merchandiser
Natural MarketPlace
Natural Products Expo Asia
Natural Products Expo East
Natural Products Expo West
NewHope360.com
NPIcenter.com
Nutracon
Nutritional Business Journal
The Organic Summit
SupplyExpo

IT & Development
asp.netPRO
DevConnections & WinConnections
ITTV
Left-Brain.com
Office SharePoint Pro
Paul Thurrott's Windows SuperSite
SQL Server Magazine
System iNetwork
The Windows IT Pro

Manufacturing & Supply Chain
American Machinist
American Printer
Business Finance
EHS Today
Expansion Management
Foundry Management & Technology
Forging
IndustryWeek
Material Handling & Logistics
New Equipment Digest
PFFC
Used Equipment Network
Welding Design & Fabrication

Marketing and Meetings
Association Meetings
Chief Marketer
Corporate Meetings & Incentives
DIRECT Online
Financial & Insurance Meetings
LDI
Live Design
Medical Meetings
Meetings Net
Multichannel Merchant
PROMO Online
Religious Conference Manager
Special Events

Mechanical Systems
Contracting Business
Contractor
Fire Protection Engineering
HPAC Engineering
HVAC Comfortech
HVACR Distribution Business
Radiant Living

Public Infrastructure
American City & County
American School & University
EquipmentWatch
FIRE CHIEF
Global Waste Management Symposium
Government Procurement
Government Product News
Healthcare Waste Conference
HomeCare
Ironmax.com
IWCE
Price Digests
Urgent Communications
Waste Age
Waste Expo
WasteIndustrySite.com
Waste Industry Marketplace
Waste Training Institute
Waste Tech Landfill Technology Conference
Wildfire

Wealth Management
Trust & Estates
Registered Rep

Penton

Corporate Headquarters
249 West 17th St.,
New York, NY 10011
Phone: 212-204-4200