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### 1.0 Law & Legal CLE Credit – A/V approval #1023975

Recording date – October 5, 2016

Recording availability – November 22, 2016

Meeting Location	Date	Time	Topic
King County Bar Association 1200 Fifth Avenue - Suite 700 Seattle, WA	<b>Wednesday, October 5, 2016</b>	12:00 pm to 1:15 pm	Asset Valuation Techniques and New IRS Regulations Restricting Use of Discounts to Value

#### AGENDA

**12:00 p.m.** Introductions/Lunch

**12:15 p.m.** Presentation: ‘Asset Valuation Techniques and New IRS Regulations Restricting Use of Discounts to Value’, by Robert W. Renken

Tony Leung, Whittier Trust and Tony Leung, Corporate Advisory Associates Incorporated

**1:15 p.m.** Evaluations & Adjourn

#### SPEAKER BIOGRAPHY:

**Robert W. Renken, Whittier Trust** – Robert W. Renken is Senior Vice President, Deputy General Counsel at Whittier Trust. He is responsible for the legal affairs of the Trust Companies and their affiliated entities.

Bob brings to Whittier Trust over twenty years of experience in providing legal advice to closely held businesses and high net-worth individuals, focusing on business succession and estate planning, tax strategies, non-profit organizations and trust administration. His most recent position was as a Shareholder of Clark & Trevithick in Los Angeles. Prior to that Bob held the position of Senior Vice President, Trust Counsel with Fiduciary Trust International of California. Bob has been recognized as a Southern California Super Lawyer for the last several years and is a frequent speaker on a variety of tax, trust, business and related topics to professional groups and trade organizations.

Bob obtained his Juris Doctor from Loyola Law School, a Masters of Business Taxation from the University of Southern California and his Bachelor of Science degree from University of the Pacific. He is

a member of the California State Bar and a director of a family foundation formed to assist disadvantaged families in Southern California.

**Tony Leung, Corporate Advisory Associates Inc.** – Tony Leung has been providing business valuation and related financial advisory services to privately owned companies since 1978. After starting out in Seafirst Bank's trust department, Mr. Leung co-founded Management Advisory Services, Inc. in 1980, a provider of valuation services and financial management training in the U.S. and abroad. In 1992, Mr. Leung founded Corporate Advisory Associates, Inc. to focus solely on valuation services for private businesses. Today, Corporate Advisory Associates, Inc. and its team of four business appraisers is the premier independent business valuation firm serving the Pacific Northwest.

Over the course of his career, Mr. Leung has appraised companies in nearly every industry sector. He has rendered thousands of valuation opinions in connection with corporate strategic planning, business succession, transaction advisory, tax compliance, and for a variety of other purposes. Mr. Leung was instrumental in the early growth of the business valuation profession, serving in various capacities at both the national and local levels with the American Society of Appraiser, the first professional association for business appraisers.

A native of Hong Kong, Mr. Leung came to the United States in 1972 to attend the University of Washington. He graduated with a degree in English Literature in 1975 and an MBA in 1978. He became a Certified Public Accountant in 1979, a Chartered Financial Analyst in 1982, and an Accredited Senior Appraiser in 1983.