EDWARD M. BURGH
Burgh, Balian & Bergstein, LLP

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Sherman Oaks, California 91403

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PROFESSIONAL EXPERIENCE

Over thirty-five years experience in all phases of legal practice in private practice, as outside counsel and as a company officer, with an emphasis on taxation. Expert Witness in court and administrative hearings. Represent individuals and all forms of business entities in transactional analysis and implementation, litigation, tax planning, estate planning and compliance at federal and state levels, and at administrative agency hearings. Authored *State and Local Taxation of Insurance Companies* which is now in use by insurance companies, law firms and accounting firms throughout the United States. This book is recognized as the most authoritative single volume work on the subject. Over fourteen years law school teaching experience as a full-time and adjunct Professor of Law teaching tax and tax related classes and, currently, in an L.L.M. in Taxation program.

REPRESENTATIVE TRANSACTIONS

Acted as an Expert Witness for the Internal Revenue Service in a criminal fraud trial for tax evasion and as an advisor in a criminal fraud trial and an asset forfeiture trial.

Acted as an Expert Witness for a major insurance company in a court hearing on the issue of the constitutionality of a state taxing statutes.

Acted as an Expert Witness for a major insurance company before an Administrative Law Judge on the issues of the proper method of calculating state taxes.

Prepared and filed an Appellate Brief of a tax case before the United States Court of Appeals for the Ninth Circuit and a Petition for a Writ of Certiorari to the United States Supreme Court.

Prepared and filed several appellate Respondent's Brief and argued a probate litigation case before the California Court of Appeal and an Answer to a Petition for Review to the California Supreme Court.

Involved in a number of probate and trust litigation cases involving preparation and responses to pleadings, responses to motions for summary judgment, discovery, including depositions, and mediation.

Appointed by Los Angeles Superior Court to prepare accountings in probate matters where information for completion of accounting was sketchy or non-existent.

Represented a major company in a $3 million plus appeal to Appellate Division of the Treasury Department, settling the appeal for less than one-half of the amount at issue.

Prepared and filed federal and state estate tax returns and trust and estate income tax returns for trusts and estates of various sizes.

Prepared and advised clients of various sizes on estate planning and estate and gift tax issues.

Represented personal representative on audit of Federal Estate Tax Return by the Internal Revenue Service.

EMPLOYMENT HISTORY:

LOYOLA LAW SCHOOL
Los Angeles, CA

Teaching Estate and Gift Taxation, Estate Planning, and Income Taxation of Estates and Trusts

Adjunct Professor of Law, L.L.M. Program
January 1996 to present

BURGH, BALIAN & BERGSTEIN, LLP
Los Angeles, CA

Business, estate and gift tax, estate planning and probate litigation practice

Senior Partner
February 1995 to Present

LAW OFFICES OF EDWARD M. BURGH
Los Angeles, California

General tax, estate planning and probate litigation practice

Attorney at Law
August 1993 to February 1995

SOUTHWESTERN UNIVERSITY SCHOOL OF LAW
Los Angeles, California

Teaching Federal Income Taxation and Federal Tax Administration and Litigation

Adjunct Professor of Law
August 1993 through August 1999

Teaching Business Planning, Estate Planning and Drafting, Federal Income Taxation, and Federal Tax Administration and Litigation

Visiting Associate Professor of Law
August 1992 through July, 1993

Teaching Insurance Law, Income Taxation, and Tax Procedures and Administration

Adjunct Associate Professor of Law
February 1989 to August 1992

LAW OFFICES OF EDWARD M. BURGH
Los Angeles, California

General tax, estate planning and probate litigation practice

Attorney at Law
June 1988 to August 1992

PRICE WATERHOUSE [1]
Chicago, Illinois

Nationwide insurance industry tax planning and compliance responsibility

Director of Insurance Tax Services
September 1984 to December 1987

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[1] Now PricewaterhouseCoopers LLP

EMPLOYMENT HISTORY (Cont.)

COMBINED INSURANCE COMPANY OF AMERICA
Chicago, Illinois

Responsible for all tax planning, compliance and administrative matters

Vice President and Senior Tax Counsel
November 1970 to September 1984

BENTLEY, CAMPBELL, DUCANTO & SILVESTRI
Chicago, Illinois

General tax and employee benefit planning practice

Partner
May 1965 to November 1970

EDUCATION:

UNIVERSITY OF CHICAGO LAW SCHOOL, awarded J.D.

Activities and Honors:

American Jurisprudence Prize Award

President - Legal Aid Bureau

Phi Delta Phi Legal Fraternity

UNIVERSITY OF CHICAGO, awarded B.A..

Activities and Honors:

Top 10% - Dean's Honor List

WILBUR WRIGHT COLLEGE, awarded A.A., with High Honors

Activities and Honors:

Top 3% - Dean's Honor List

President - Graduating Class

President - Phi Theta Kappa Honor Fraternity

PUBLICATIONS:

State and Local Taxation of Insurance Companies - Second Edition

Published by E. M. Burgh Consulting, Inc.

State and Local Taxation of Insurance Companies

Published by E. M. Burgh Consulting

"Funding Retirement Plans with Variable Life"

Published in *Small Business Report*

"Variable Life Insurance Can Fund a Supplemental Executive Retirement Plan"

Published in *Pension World*

"Tax Matters'

Tax Column published in *National Underwriter*

PUBLICATIONS (Cont):

Comments on Proposed Life Insurance Company Tax Legislation

Published in *Hearings before House Committee on Ways and Means*- U. S. Gov't Printing Office

T. M. 34-4th Life Insurance - *Corporate Business Use*

Published by Bureau of National Affairs, Inc. as a part of the *Tax Management Portfolios*

Cited in *Lorenzo v. Vecchio*, No. 49419, Court of Appeals, Eight Appellate District of Ohio (1985)

Cited in "Estate Planning for the Departing Executive: Conserving the Estate--A Comprehensive Overview--The Impact of Recent Tax Reform", Prof. Don W. Llewellyn, 4 J. L. Com. 277 (1984)

Mortgage Investing by Life Insurance Companies - *Revised Edition*
Mortgage Investing by Life Insurance Companies

Published by Life Office Management Association

"Life Company Consolidated Returns and the Shareholders and Policyholders Surplus Accounts"

Originally published in the Insurance Tax Conference *Quarterly Report* and reprinted in *Bests Review*

SPEAKING ENGAGEMENTS:

American Management Association

Corporate Tax Accounting

International Taxation Today

Tax Aspects of Mergers and Acquisitions

Best's & Co. User's Conference

"Update on Taxation of Premiums"

"The Myths of Premium Taxation"

Blue Cross and Blue Shield Association

Fundamentals of Taxation of Blue Plans

Funding Post-Retirement Benefits in a VEBA

State Premium Taxation

1120PC Workshop

Internal Operations Conference

Booke & Co

Federal Income Taxation of Fire and Casualty Companies

CLR Fast/Tax User's Conference

Retaliatory Taxation and Related Issues

SPEAKING ENGAGEMENTS (Cont):

Insurance Accounting & Systems Association

State and Local Taxation of Property and Casualty Companies

"Basics of the 1120L"

"Tax Consequences in Making Investment Decisions"

Insurance Tax Conference

General chairman and moderator for all day seminar and various session chairmanships

KTLA Radio

"AIDs Asset Planning"

Los Angeles County Bar Association

Accounting for Lawyers

New York University

3rd Estate Planning Seminar

"Life Insurance and the Unlimited Marital Deduction"

39th Institute on Federal Taxation

"Fluctuating Mortgage Rates - Planning Opportunities"

Texas Legal Reserve Officials Association

"Impact of the 1984 Tax Act on the Insurance Industry"

ADMISSIONS TO PRACTICE:

A. Legal

United States Courts

Supreme Court of the United States

Circuit Courts of Appeals for the Seventh and Ninth Circuits

District Courts in California and Illinois

United States Tax Court and Court of Claims

State Courts

Supreme Court of California

Supreme Court of Illinois

ADMISSIONS TO PRACTICE (Cont.)

B. Other

Certified Specialist, Taxation Law [2]

Certified Public Accountant

Accredited Estate Planner [3]

Fellow - Life Management Institute

C. Associations

American Association of Attorney Certified Public Accountants

California, Illinois, Los Angeles, Beverly Hills and San Fernando Valley Bar Associations

Conference of Insurance Counsel

Insurance Tax Conference, Founder and Executive Secretary

Society of American Law Teachers

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2 California Board of Legal Specialization, State Bar of California

3 National Association of Estate Planners