

9-1-2011

Front Matter

Follow this and additional works at: <https://scholarlycommons.law.hofstra.edu/actecj>



Part of the [Estates and Trusts Commons](#), [Taxation-Federal Estate and Gift Commons](#), and the [Tax Law Commons](#)

Recommended Citation

(2011) "Front Matter," *ACTEC Law Journal*: Vol. 37: No. 2, Article 1.

Available at: <https://scholarlycommons.law.hofstra.edu/actecj/vol37/iss2/1>

This Front Matter is brought to you for free and open access by Scholarship @ Hofstra Law. It has been accepted for inclusion in ACTEC Law Journal by an authorized editor of Scholarship @ Hofstra Law. For more information, please contact lawscholarlycommons@hofstra.edu.

ACTEC[®] LAW JOURNAL

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL

Volume 37

Number 2

Fall 2011

Board of Editors

Editor

EDWARD M. MANIGAULT

Associate Editor

MICKEY R. DAVIS

Assistant Editor

SUSAN D. SNYDER

Academic Editors

Academic Editor

PROFESSOR MITCHELL M. GANS

Assistant Academic Editor

PROFESSOR JAY A. SOLED

Student Editorial Board

HOFSTRA UNIVERSITY SCHOOL OF LAW

Editor-in-Chief

ASHLEIGH GARVEY

*Managing
Editor*

ILYSSA SPERGEL

*Notes And Comments/
Articles Editor*

STEPHANIE MATAR

*Research
Editor*

LIZA KABARITI

Communications Editor

HILLARY MISHAN

Business Administrator

MICHAEL T. SIHKSNEL

Senior Staff

BARI WOLF

Staff

ALLISON E. BEDERMAN

JULIAN D. BUFFA

DANIEL COLLINS

WILLIAM DURCAN

ROBERT FUESSLER

GABRIELLE HUNTER-ENSOR

PETER J. JANNACE

SIOBHAN KLASSEN

JONATHAN C. LI

JOHN MCGAFFIGAN

JENNIFER MULLER

HEATHER MYERS

PAULINA PROCHOWNIK

RACHEL L. RATTNER

ANDREW L. SCHWARTZ

JOSHUA SUSSMAN

DAVID J. TAMKE

MICHELE D. WIEBER

The American College of Trust and Estate Counsel

Officers

President

MARY F. RADFORD

President-Elect

LOUIS A. MEZZULLO

Vice President

DUNCAN E. OSBORNE

Treasurer

KATHLEEN R. SHERBY

Secretary

BRUCE STONE

Immediate Past President

KAREN M. MOORE

ACTEC Law Journal (ISSN 1544-4954) Fall 2011, Volume 37 Number 2. Published quarterly by The American College of Trust and Estate Counsel, 901 15th Street, NW, Suite 525, Washington, D.C. 20005. Telephone: (202) 684-8460. Fax: (202) 684-8459. Website: www.actec.org. Non-members may subscribe to the **ACTEC Law Journal** for \$60 per year. The price for a single issue is \$15. Periodicals postage pending at Washington, DC and additional mailing offices. Please send address changes to ACTEC, 901 15th Street, N.W., Suite 525, Washington, D.C. 20005.

Copyright©2012 The American College of Trust and Estate Counsel. All Rights Reserved.

ACTEC is a registered trademark of The American College of Trust and Estate Counsel.

Members of ACTEC, ABA-accredited law schools and board members of the National College of Probate Judges receive a complimentary subscription to **ACTEC Law Journal**. Fellows may view and download current and prior issues of **ACTEC Law Journal** at <http://www.actec.org/private/freeform/page.asp?PageID=35>.

The opinions expressed in the articles in this publication are those of the authors and do not necessarily reflect the opinions of ACTEC. Correspondence with respect to ACTEC business may be addressed to the Executive Director, The American College of Trust and Estate Counsel.

ACTEC Law Journal welcomes the submission of articles. Articles should be submitted to the editor, Edward Manigault at the following address: ed.m.manigault@jpmorgan.com. Potential authors are encouraged to consult **ACTEC Law Journal's** Information for Authors and Author's Agreement at <http://www.actec.org/public/JournalPublic.asp>.

Established in 1949, The American College of Trust and Estate Counsel (ACTEC) is a nonprofit association of more than 2,600 trust and estate lawyers and law professors throughout the United States, Canada and the world. ACTEC Fellows have made substantial contributions to the field of trusts and estates law through writing, teaching and bar leadership activities and demonstrate the highest level of integrity, commitment to the profession, competence and experience as trust and estate counselors.

Membership in ACTEC is by election of the Regents of the College. Individual lawyers and law professors who meet the membership criteria are nominated by fellows of ACTEC, and subject to careful review by state and national membership selection committees, prior to consideration by the Regents of the College.

ACTEC[®] LAW JOURNAL

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL

Volume 37

Number 2

Fall 2011

TABLE OF CONTENTS

Articles

WHEN CAN AN IRA OR QUALIFIED PLAN INVEST IN A CLOSELY HELD BUSINESS?	<i>Noel C. Ice</i>	189
REMAINING HETEROGENEITY IN TRUST INVESTMENT LAW AFTER TWENTY-FIVE YEARS OF REFORM	<i>Trent S. Kiziah</i>	317