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PART I



Foreword to the 2016 Joseph Trachtman Memorial Lecture

*Michael H. Barker and William I. Sanderson**

Each year, the American College of Trust and Estate Counsel invites a distinguished speaker to deliver the Joseph Trachtman Memorial Lecture at its annual meeting. Past speakers include Justice Sandra Day O'Connor, Professor John Langbein, Professor Lawrence Waggoner, as well as leading practitioners Carlyn S. McCaffrey, Jonathan G. Blattmachr, and Ronald D. Aucutt.¹ Dennis Belcher was invited to deliver the 2016 Trachtman lecture by the 2016 President of the ACTEC Board of Regents, Bruce M. Stone. In the year leading up to his lecture, Dennis would often ask us to stay after a client meeting or linger after a conference call to talk about the future of the estate planning practice and our role as trusted advisors. At first, it seemed that Dennis wanted to impart wisdom on us, as his mentors had through the years to him. But as the year wore on, the ideas took a familiar and defined shape. It was clear he was preparing for this Trachtman Lecture.

What distinguished Dennis as a lawyer was his incredible emotional intelligence. He could read a client, opposing counsel, and any audience. And he knew just how to reach them. When he was riffing on the ideas that became his Trachtman Lecture, he was working out his ideas and jokes, to see how they would land. More than any client or opposing counsel, this upcoming audience — his peers in ACTEC — was the professional audience he most wanted to impress.

Although the slides presented by Dennis at the Trachtman Lecture are available,² he never published his written remarks or developed them into an article for publication in the ACTEC Law Journal, as is the tradition for Trachtman lectures. In the interest of preserving Dennis's wit and wisdom for future generations, we made a diligent search of his files. That search yielded no formal written remarks. We did, however,

* Michael H. Barker is an Associate and William I. Sanderson is a partner in the Private Wealth Services Group of McGuireWoods LLP. They are grateful for the opportunity to have worked closely with Dennis Belcher over the last decade and are pleased to contribute this transcription to the festschrift in his honor so that Dennis's wisdom can be shared with others.

¹ See *Joseph Trachtman Memorial Lectures*, ACTEC.ORG, <https://www.actec.org/resources/trachtman-lectures/> (last visited Sept. 28, 2017).

² Dennis I. Belcher, *Do We Need a Canary or Did the Canary Stop Singing and We Missed It?*, https://www.actec.org/assets/1/6/2016_Trachtman_Lecture.pdf.

have access to an audio recording of the presentation. What follows is a transcription. It has been lightly edited, only for clarity and ease of reading. And in this way, the transcription best captures Dennis's extemporaneous style of speaking in the last major speech before his death on April 27, 2017.