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ILLINOIS STATE BAR ASSOCIATION

# THE COUNSELOR

*The newsletter of the Illinois State Bar Association's Section on Business Advice & Financial Planning*

## Charitable organization registration in Illinois made easy

*By Gina Matthiesen, Attorney; Pierce & Associates; Chicago*

Under Illinois law, all charitable organizations, trusts, and professional fundraisers, solicitors, and consultants are required to register each year with the Attorney General's office, prior to soliciting or holding any charitable funds in Illinois. The relevant statutes are the Charitable Trust Act (760 ILCS 55/1 et. seq.) and the Solicitation for Charity Act (225 ILCS 460/1 et seq.). The text of these two statutes is available on the Illinois Attorney General's Web site. The Charitable Trust Act applies to all trustees that hold property in excess of $4,000 for charitable purposes. The Solicitation of Charity Act governs the solicitation and collection of charitable funds in Illinois. The Attorney General's "Building Better Charities" Web site, <http://www.illinoisattorneygeneral.gov/charities/index.html>, provides all the necessary forms and instructions to register a charitable trust or organization in Illinois.

### Forming a Charitable Organization

The steps in forming a charitable trust or other entity are outside the scope of this article. A person or group wishing to form a charitable organization should consult experienced legal counsel. However, prior to soliciting or holding any charitable funds in Illinois, an organization must contact three different governmental bod-

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## Case summaries

*By Elizabeth A. Bleakley, Principal; Kopecky, Schumacher & Bleakley, P.C.; Chicago*

**1. *West American Insurance Co. v. Yorkville National Bank***

**IL S.C. No. 108285; Appellate citation: 388 Ill. App. 3d 769. (09/23/10).**

Yorkville National Bank has a branch in Ottawa. In 2000, events there resulted in the September 24, 2001 filing of a Will County defamation suit against the bank and its vice president. Trial was scheduled for the spring of 2004, but the case was settled that summer for $1.75 million.

During the period when the remarks at issue were made, the bank had a commercial general liability policy and a commercial umbrella policy with West American Insurance Company, the plaintiff here. The insurance company did not participate in any trial proceedings or in the settlement negotiations. After the insurance company received formal written notice of the suit in January of 2004, it denied coverage. The insurance company filed this La Salle County action seeking a declaration that it had no liability under its policies because of the lateness of the written notice.

The defamation lawsuit and the bank's expenses in connection with the suit were discussed or referred to at three meetings of the bank's board of directors in 2002. The agent who had placed the insurance policies with the bank was a member of the bank's board and was present at these meetings. Further, the bank's president testified that in late 2001 or early 2002 he had met with this agent, told him that there was

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## INSIDE



***(Notice to librarians:** The following issues were published in Volume 24 of this newsletter during the fiscal year ending June 30, 2009: September, No. 1; December, No. 2; April, No. 3; June, No. 4).*

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## Charitable organization registration in Illinois made easy

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ies, in addition to the Illinois Office of the Attorney General:

1. **Secretary of State, Department of Business Services, Corporation Division.** A charitable group must contact the Secretary of State's Department of Business Services if it will proceed as an incorporated organization. To find more information about this process, or to find contact information for the Department, go to URL <http://www.cyberdriveillinois.com/departments/business_services/publications_and_forms/nfp.html>.
2. **Internal Revenue Service.** A charitable organization must contact the Internal Revenue Service to apply for 501(c)(3) exempt status, or any other applicable exemption reserved for non-profit groups. To find more information about this process, or to find contact information for the IRS, go to URL <http://www.irs.gov/charities/index.html>.
3. **Illinois Department of Revenue.** An organization needs to contact the Illinois Department of Revenue (IDR) if it wishes to apply for exemption from the state sales tax. To find more information about this process, or to find contact information for IDR, go to URL <http://www.revenue.state.il.us/NonProfits/index.htm>.

### The Charitable Trust Act

The Charitable Trust Act requires that all trustees who have held $4,000 or more in charitable assets, at any time in the previous 12 months, to register annually with the Illinois Attorney General's Office. Trustees include individuals, groups of individuals, associations, organizations, corporations or other legal entities, the officers and directors of any charitable organization, corporation, or other legal entity, and estate representatives. In other words, the State considers charitable corporate entities, partnerships, or other organizations as charitable trusts, so such organizations must comply with the Act. Therefore, charitable entities as diverse as the Edgar County Chapter of the American Red Cross, Girls in the Game NFP, Arlington Heights Crime Stoppers Inc., and The Cradle Foundation are all subject to the same rules.

To register a charitable trust for the first time, the trustee must file forms CO-1 (Registration Statement) and CO-2 (Financial Information Form) with the Attorney General's office within 6 months of initially receiving charitable assets. The trustee must also submit the following:

1. A copy of the instrument creating and governing the trust;
2. Articles of incorporation and certificate of good standing, partnership agreement, bylaws, and other such organizational documents;
3. Federal tax returns from the previous three years (if the trust has only existed for less than one year, simply submit the CO-2);
4. A list of names, mailing addresses, and daytime telephone numbers of all trustees, directors, and officers;
5. An IRS determination letter, or a copy of a submitted IRS 1023 or 1024 (to prove 501(c)(3) status);
6. Copies of any fundraising contracts;
7. A $15 registration fee;
8. A $200 late registration fee if applicable; and
9. A $100 late fee for each late annual report, if applicable.

Every year thereafter, within six months of the trusts fiscal year end, a trustee must submit an AG990-IL (Annual Report Form), unless the trust holds less than $25,000. Trustees that hold less than $25,000 may instead fill out the simpler CO-2 every year. Each of these forms, the CO-1, CO-2, and AG990-IL, plus detailed instructions for each, is readily available on the Attorney General's Web site.

Charitable assets are those held for "charitable, benevolent, philanthropic, patriotic, or eleemosynary" purposes. Therefore, any organization or trust which holds or solicits funds for these purposes are subject to the Act. However, government organizations, schools, and hospitals are all exempt from its provisions. Religious organizations must file the CO-3, the Religious Organization Exemption Form, to avoid filing annually. If you or your client are unsure if an organization is subject to the Charitable Trust Act or not, consult with a law firm knowledgeable in charitable organizations for further clarification.

### The Solicitation for Charity Act

The Solicitation for Charity Act requires that any person or organization that solicits any amount of charitable funds within the State of Illinois must first register with the Attorney General's Office. The registration process is the same as that described in the Charitable Trust Act, but there are a few extra requirements for professional fundraisers, solicitors, and fundraising consultants. A professional fundraiser must submit the following:

1. $100 registration fee;
2. Form PFR-01, the Professional Fundraiser Registration Statement;
3. Form PFR-02, the Professional Fundraiser Annual Financial Report;
4. Federal tax return for the previous year;
5. IFC Report of Individual Fundraising Campaigns, which gives the details of each fundraising campaign conducted by the charitable organization;
6. Form PFR-04, the Professional Solicitor Compensation Report;
7. Form PFR-05, the Explanation of Professional Fundraiser Fees;
8. Form PFR-06, the Professional Fundraiser List of Charities and Contracts;
9. A copy of each fundraising contract, plus a $25 fee for each contract;
10. Form CS-06, which requires a $10,000 bond, expiring on June 30 of the next year;
11. Form PS-01, the Professional Solicitor Registration Statement for each solicitor the fundraiser employs;
12. Articles of incorporation and certificate of good standing, partnership agreement, bylaws, and other such organizational documents;
13. Certificate of Authority to Transact Business in Illinois, if the fundraiser is an out of state entity; and
14. A list of all locations used for fundraising, which must include street addresses and phone number.

Professional fundraisers must renew their registration every year by June 30, provided they are still raising money in Illinois. Additionally, six-month financial reports are due every September 30.

Professional solicitors must work for a pro-

fessional fundraiser to raise charitable funds in Illinois. A professional fundraiser must yearly submit a PS-01 for each professional solicitor it employs, as described above. Make sure your professional fundraising clients know that no one with a criminal record may solicit charitable funds in the State of Illinois.

Professional fundraising consultants must also register every two years, by June 30, and submit the following:

1. Form PFC-01, the Professional Fundraising Consultant Registration Statement;
2. Copies of all fundraising consultant contracts in Illinois; and
3. An affidavit stating that the professional fundraising consultant has not, and will not at any time, have any custody or control over charitable contributions.

The forms that are required of Professional Fundraisers, Solicitors, and Consultants are readily available on the Attorney General's Web site, as are detailed instructions on the registration process. However, some of the forms are complicated and collect a great deal of personal and financial information. It is highly recommended that charitable trusts and organizations, fundraisers and solicitors, and consultants seek advice from law firms that are knowledgeable of the charitable formation and registration process.

## Final note

The Attorney General's office routinely fields questions concerning whether or not a particular charitable organization must register in Illinois. Many organization leaders, or their attorneys, mistakenly believe that small organizations or trusts do not have to register. Unfortunately, this mistaken belief has led the leaders of small organizations to find their organization several hundred dollars in arrears to the State, which can be difficult for a small organization to pay. Additionally, charitable groups would much rather use their money for charitable purposes, rather than to fill the State's coffers. For you and your client's sakes, remember that under Illinois law, all charitable organizations, trusts, and professional fundraisers must register with the Attorney General's Office prior to holding or soliciting any charitable funds in Illinois. ■



## The Counselor

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## Case summaries

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a defamation lawsuit in Ottawa, and asked if the policies would cover it. The agent allegedly replied "probably not."

Held: The Illinois Supreme Court held that the insurer had actual notice of the defamation suit and awarded the bank $1,982,778.

### 2. *Miller Construction Co. v. McGinnis*

**IL S.C. No. 109156; Appellate citation: 394 Ill. App. 3d 248 (09/23/10).**

The plaintiff in this Cook County litigation is a sole proprietor who renovated a Chicago building for the defendant and his wife on the basis of an oral agreement. The total estimated price of the project was $500,000, but, when the work was completed in 2006, the defendant owed over $300,000 and refused to pay. When sued, he claimed there had been a violation of the Illinois Home Repair and Remodeling Act because the agreement was for over $1,000 and there was no written contract, as required by the Act. The complaint was dismissed.

The appellate court held that the plaintiff could not recover for breach of contract and could not foreclose a mechanic's lien because there was no written agreement. However, the appellate court held that recovery could be had in *quantum meruit*, an equitable remedy.

The Act clearly states that a remodeling contract for over $1,000 must be in writing but does not specify whether failure to comply with this statutory requirement renders an agreement unenforceable. Further, effective in July of 2010, the provision at issue was entirely rewritten to remove all references to the word "unlawful" and to provide that the remedy for actual damage caused by violations of the Act is the Consumer Fraud and Deceptive Business Practices Act.

Held: The Illinois Supreme Court held that a violation of the Illinois Home Repair and Remodeling Act did not render oral contracts unenforceable or make *quantum meruit* relief unavailable.

### 3. *Irwin Industrial Tool Company v. Illinois Department of Revenue*

**IL S.C. No. 109300; Appellate citation: 394 Ill. App. 3d 1002 (09/23/10).**

A corporate taxpayer with headquarters in Nebraska keeps and does maintenance on an airplane there which was purchased in 2000 from an Arkansas company. No tax was ever paid to any state in connection with the aircraft's purchase. Four of the seven corporate officers have offices in Illinois, and the plane makes frequent and regular trips to Illinois for the benefit of those officers and other corporate employees.

The Department of Revenue sought to impose the Illinois Use Tax on the plane for the full amount of its value, and the company paid the tax under protest. The company argued that the plane spent only 4% of its time on the ground in Illinois and that the tax should be limited to this percentage. The courts found that, for constitutional purposes, there was a "sufficient nexus" for the imposition of the use tax in compliance with the commerce clause.

Held: Where no other jurisdiction had taxed the plane and a statutory system of credits is in place should there be such taxes, the corporate taxpayer could be subject to the Illinois use tax on the full amount of the plane's value without any apportionment being required by the commerce clause of the United States Constitution.

### 4. *Krywin v. Chicago Transit Authority*

**IL S.C. No. 108888; Appellate citation: 391 Ill. App. 3d 663 (July 15, 2010).**

In January of 2005, a 76-year-old woman fell as she stepped off an eight-car CTA train at the Sheridan Road elevated station in Chicago under slippery conditions. She had surgery for fractures in her left leg and was hospitalized for a month.

Under the common law "natural accumulation" rule, property owners have no duty to remove natural accumulations of ice and snow. However, common carriers like the CTA must provide passengers with a safe place to alight. The circuit court of Cook County granted in part defendant CTA's motion for a directed verdict, finding that the CTA had neither a duty to remove natural accumulations of ice and snow from its platform nor any duty to warn of them. The court did not grant the CTA's motion for a directed verdict on the issue of whether, as a common carrier, it had breached its duty to provide plaintiff passenger with a safe place to alight from the train. This question was submitted to the jury, which returned a verdict awarding $372,141. The appellate court reversed.

Held: The CTA, a "common carrier," had no duty to remove natural accumulations of ice and snow from the platform. Further, regarding the traditional rule that a common carrier must provide passengers with a safe place to alight, the imposition of this duty must be consistent with the practical operation of the transit system.

### 5. *Bilski et al. v. Kappos, Under Secretary of Comm. for I.P. and Director, USPTO*

**SCUS, slip op. No. 08–964. Argued Nov. 9, 2009—Decided June 28, 2010.**

Petitioners' patent application seeks protection for a claimed invention that explains how commodities buyers and sellers in the energy market can protect, or hedge, against the risk of price changes. Claim 1 describes a series of steps instructing how to hedge risk and claim 4 places the claim 1 concept into a simple mathematical formula. The remaining claims explain how claims 1 and 4 can be applied.

The patent examiner rejected the application on the grounds that the invention is not implemented on a specific apparatus, merely manipulates an abstract idea, and solves a purely mathematical problem. The Board of Patent Appeals and Interferences agreed and affirmed. The Federal Circuit, in turn, affirmed. The en banc court rejected its prior test for determining whether a claimed invention was a patentable "process," *i.e.*, whether the invention produced a "useful, concrete, and tangible result." The en banc court held instead that a claimed process is patent eligible if: (1) it is tied to a particular machine or apparatus, or (2) it transforms a particular article into a different state or thing. Concluding that this "machine-or-transformation test" is the sole test for determining patent eligibility of a "process," the court applied the test and held that the application was not patent eligible.

Held: The judgment is affirmed.

### 6. *Morrison et al. v. National Australia Bank LTD. et al.*

**SCUS, slip op. No. 08–1191. Argued March 29, 2010—Decided June 24, 2010.**

Respondent National Australia Bank (National), a foreign bank whose shares are not traded on any exchange in the United States, purchased respondent HomeSide Lending, a

company headquartered in Florida that was in the business of servicing mortgages. In 2001, National had to write down the value of HomeSide's assets, causing National's share prices to fall. Petitioners, Australians who purchased National's shares before the write-downs, sued respondents—National HomeSide, and officers of both companies—in Federal District Court for violation of §§10(b) and 20(a) of the Securities and Exchange Act of 1934 and SEC Rule 10b–5. They claimed that HomeSide and its officers had manipulated financial models to make the company's mortgage-servicing rights appear more valuable than they really were; and that National and its chief executive officer were aware of this deception.

Held:

- The Exchange Act of 1934 ("Exchange Act"), including Section 10(b), is not based on the place where the deception originated, but on purchases and sales of securities in the United States. Therefore, Section 10(b) applies only to transactions in securities listed on domestic exchanges and domestic transactions in other securities. The Court clearly rejected the notion that the Exchange Act reaches conduct in this country affecting exchanges or transactions abroad. The Court noted that it is a rare case of prohibited extraterritorial application that lacks *all* contact with United States territory.
- Section §10(b) reaches the merits question, not subject-matter jurisdiction. Because Section 10(b) is not extraterritorial, neither is Rule 10b–5.

## 7. *Skilling v. United States*

**SCUS, slip op. No. 08–1394. Argued March 1, 2010—Decided June 24, 2010.**

Jeffrey Skilling was Enron's chief executive officer from February until August 2001, when he resigned. Less than four months later, Enron crashed into bankruptcy, and its stock plummeted in value. After an investigation uncovered an elaborate conspiracy to prop up Enron's stock prices by overstating the company's financial well-being, the Government prosecuted dozens of Enron employees who participated in the scheme. The Government also indicted Skilling and two other top Enron executives. These three defendants were charged with being engaged in a scheme to deceive investors about Enron's true financial performance by manipulating its publicly reported financial results and making false and misleading statements. Count 1 of the indictment charged Skilling with, *inter alia,* conspiracy to commit "honest-services" wire fraud by depriving Enron and its shareholders of the intangible right of his honest services. Skilling was also charged with over 25 substantive counts of securities fraud, wire fraud, making false representations to Enron's auditors, and insider trading.

Held: Section 1346 of 18 U.S.C., which proscribes fraudulent deprivations of "the intangible right of honest services," is properly confined to cover only bribery and kickback schemes.

## 8. *Black et al. v. United States*

**SCUS, slip op. No. 08–876. Argued December 8, 2009—Decided June 24, 2010.**

Petitioner Defendants, executives of the publicly held U.S. company Hollinger International, Inc., ("Hollinger") were indicted for mail fraud and other federal crimes. At trial, the Government pursued alternative mail-fraud theories, charging that: (1) Defendants stole millions from Hollinger by fraudulently paying themselves bogus "noncompetition fees," and (2) by failing to disclose those fees, Defendants deprived Hollinger of their honest services.

Held: In *Skilling v. United States*, decided the same day, the Court vacated a conviction on the ground that the honest-services component of the federal mail-fraud statute criminalizes only schemes to defraud that involve bribes or kickbacks. That holding renders the honest-services instructions given in this case incorrect.

## 9. *Free Enterprise Fund et al. v. PCAOB et al.*

**SCUS, slip op. No. 08–861. Argued December 7, 2009—Decided June 28, 2010.**

**Background:** Respondent, the Public Company Accounting Oversight Board ("PCAOB" or the "Board"), was created as part of a series of accounting reforms in the Sarbanes-Oxley Act of 2002. The Board is composed of five members appointed by the Securities and Exchange Commission ("SEC"). The Board was modeled on private self-regulatory organizations in the securities industry—such as the New York Stock Exchange—that investigate and discipline their own members subject to Commission oversight. Unlike these organizations, the Board is a Government-created entity with expansive powers to govern an entire industry.

Every accounting firm that audits public companies under the securities laws must register with the Board, pay it an annual fee, and comply with its rules and oversight. The Board may inspect registered firms, initiate formal investigations, and issue severe sanctions in its disciplinary proceedings. The parties agree that the Board is "part of the Government" for constitutional purposes and that its members are "Officers of the United States" who "exercis[e] significant authority pursuant to the laws of the United States." While the SEC has oversight of the Board, it cannot remove Board members at will, but only "for good cause shown," "in accordance with" specified procedures. The parties also agree that the Commissioners, in turn, cannot themselves be removed by the President except for "inefficiency, neglect of duty, or malfeasance in office."

**Facts:** The Board inspected petitioner accounting firm, released a report critical of its auditing procedures, and began a formal investigation. The firm and petitioner Free Enterprise Fund, a nonprofit organization of which the firm is a member, sued the Board and its members, seeking, *inter alia,* a declaratory judgment that the Board is unconstitutional and an injunction preventing the Board from exercising its powers. Petitioners argued that the Sarbanes-Oxley Act contravened the separation of powers by conferring executive power on Board members without subjecting them to Presidential control. The basis for petitioners' challenge was that Board members were insulated from Presidential control by two layers of tenure protection: Board members could only be removed by the Commission for good cause, and the Commissioners could in turn only be removed by the President for good cause. Petitioners also challenged the Board's appointment as violating the Appointments Clause, which requires officers to be appointed by the President with the Senate's advice and consent, or—in the case of "inferior Officers"—by "the President alone, . . . the Courts of Law, or . . . the Heads of Departments," Art. II, §2, cl. 2. The United States intervened to defend the statute. The District Court found it had jurisdiction and granted summary judgment to respondents. The Court of Appeals affirmed. It first agreed that the District Court had jurisdiction. It then ruled that the dual restraints on Board members' removal are permissible, and that Board members are inferior officers whose appointment is consistent with the Appointments Clause.

Held: Affirmed in part, reversed in part, and remanded. ■

# Upcoming CLE programs

*To register, go to www.isba.org/cle or call the ISBA registrar at 800-252-8908 or 217-525-1760.*

## November

**Tuesday, 11/2/10- Teleseminar—**Maximizing Tax Benefits in Real Estate, Part 1. 12-1.

**Wednesday, 11/3/10- Teleseminar**—Maximizing Tax Benefits in Real Estate, Part 2. 12-1.

**Wednesday, 11/3/10- Chicago, ISBA Regional Office**—Due Diligence in Mergers & Acquisitions. Presented by the ISBA Business Advice & Financial Planning Section. 9-4:30.

**Thursday, 11/4/10- Lombard, Lindner Learning Center**—Real Estate Update 2010. Presented by the ISBA Real Estate Section. 9-4:45.

**Thursday, 11/4/10- Chicago, ISBA Regional Office—**Bankruptcy Basics from the Experts. Presented by the Commercial, Banking and Bankruptcy Council. 8:55-4:15.

**Friday, 11/5/10- Chicago, ISBA Regional Office**—Trial Practice- Voir Dire to Appeal. Presented by the ISBA Civil Practice and Procedure Section. 8:30-5:00.

**Friday, 11/5/10- Bloomington, Holiday Inn and Suites**—Current Issues in Criminal Law. Presented by the ISBA Criminal Justice Section; co-sponsored by the ISBA Traffic Laws and Courts Section. 9-4:15.

**Tuesday, 11/9/10- Teleseminar—**Uniform Commercial Code Toolkit, Part 1: Promissory Notes. 12-1.

**Wednesday, 11/10/10- Teleseminar—**Uniform Commercial Code Toolkit, Part 2: Equipment Leases. 12-1.

**Thursday, 11/11/10- Teleseminar**—Uniform Commercial Code Toolkit, Part 3: Secured Transactions. 12-1.

**Thursday, 11/11/10- Webcast**—Ethics in Estate Planning. Presented by the ISBA Trust and Estates Section. 12-1. <http://isba.fastcle.com/store/seminar/seminar.php?seminar=5793>.

**Friday, 11/12/10- Chicago, ISBA Regional Office**—Federal Tax Conference - Fall 2010. Presented by the ISBA Federal Taxation Section. TBD.

**Friday, 11/12/10- Teleseminar**—Ethics for Business Lawyers. 12-1.

**Tuesday, 11/16/10- Teleseminar**—Tax Concepts for Closely Held Companies. 12-1.

**Thursday, 11/18/10- Teleseminar—**Estate Planning to Avoid Probate. 12-1.

**Thursday, 11/18/10- Carbondale, Southern Illinois University**—Mechanics Liens and Construction Claims. Presented by the ISBA Special Committee on Construction Law; co-sponsored by the ISBA Commercial, Banking and Bankruptcy Section. TBD.

**Friday, 11/19/10- Teleseminar**—Claims, Liens and Surety in Construction Law. 12-1.

**Friday, 11/19/10- Chicago, ISBA Regional Office**—Current Issues in Criminal Law. Presented by the ISBA Criminal Justice Section; co-sponsored by the ISBA Traffic Laws and Courts Section. 9-4:15.

**Tuesday, 11/23/10- Teleseminar—**Role of Insurance in Real Estate. 12-1.

**Tuesday, 11/30/10- Teleseminar—**Advanced Techniques in Charitable Giving. 12-1.

**Tuesday, 11/30/10- Chicago, Bilandic Building Auditorium**—Ethics for Government Lawyers. Presented by the Government Lawyers Committee. 12:30-4:45.

## December

**Wednesday, 12/1/10- Teleseminar—**Estate Planning for Family Businesses, Part 1. 12-1.

**Thursday, 12/2/10- Teleseminar—**Estate Planning for Family Businesses, Part 2. 12-1.

**Tuesday, 12/7/10- Teleseminar—**Offers-in-Compromise. 12-1.

**Wednesday, 12/8/10- Teleseminar—**Structuring Real Estate Investment Vehicles. 12-1.

**Thursday, 12/9/10- Chicago, USEPA Region V—**Green-Surfing the Internet: A Practical Guide for Environmental Practictioners. Presented by the ISBA Environmental Law Section. 9-11am; 12:30-2:30pm; 3-5. 20 max per session.

**Thursday, 12/9/10- Friday, 12/10/10- Chicago, Sheraton Hotel—**Mid-Year Master Series Programming. Presented by the Illinois State Bar Association.

**Monday, 12/13/10- Teleseminar—**Employees V. Independent Contractors: Employment & Tax Implications. 12-1.

**Tuesday, 12/14/10- Teleseminar—**What Employment Lawyers Need to Know About Social Media. 12-1.

**Wednesday, 12/15/10- Teleseminar—**Partnership/LLC Agreement Drafting, Part 1. 12-1.

**Thursday, 12/16/10- Teleseminar—**Partnership/LLC Agreement Drafting, Part 2. 12-1.

**Tuesday, 12/21/10- Teleseminar—**Family Feuds in Trusts. 12-1.

**Wednesday, 12/22/10- Teleseminar—**Structuring Joint Ventures in Business. 12-1.

## January

**Friday, 1/7/11- Chicago, ISBA Regional Office—**2011 Family Law CLE Fest. Presented by the ISBA Family Law Section. TBD.

**Friday, 1/14/11- Chicago, ISBA Regional Office**—New Laws for 2010 and 2011. Presented by the ISBA Standing Committee on Legislation. 12-2.

**Friday, 1/21/11- Chicago, ISBA Regional Office**—The Health Care Reform Act- An Overview for the Health Care Attorney. Presented by the ISBA Health Care Section. 9-12.

**Friday, 1/21/11- Collinsville, Gateway Center- Mississippian Room**—Tips of the Trade: A Federal Civil Practice Seminar- 2011. Presented by the ISBA Federal Civil Practice Section. 8:30-11:45. ■

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