

A. STEPHEN McDANIEL
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CURRENT EMPLOYER INFORMATION

Mr. McDaniel is a partner in the law firm of Williams McDaniel, PLLC, in Memphis, Tennessee. His law practice is limited to estates, trusts, charitable and business continuation planning as well as probate and trust administration.

The Williams McDaniel, PLLC, office is composed of nine attorneys with seven in the estate/trust/probate group. They specialize in the areas of estate planning, probate, estate and trust administration, and estate and trust litigation. Three of the attorneys have attained designations as Accredited Estate Planners (AEP), and/or Estate Planning Law Specialists (EPLS), the American Bar Association approved certification agency. Approximately 23 attorneys in the State of Tennessee have achieved such certification.

WORK AND TEACHING EXPERIENCE

Mr. McDaniel formerly served with the City Attorney's Office, City of Memphis, and as an attorney with the Estate and Gift Division of the Internal Revenue Service in Kansas City, Missouri. He left the IRS to join the Williams McDaniel firm in 1975 which merged into the Wyatt, Tarrant & Combs, LLP, firm in 2012. Mr. McDaniel and nine associates left Wyatt on June 1, 2016, to re-form their old firm.

Mr. McDaniel served for approximately 25 years as an adjunct professor at the University of Memphis School of Law. He has taught estate and gift taxation, estate planning, trust law, and insurance law. He has also served as an adjunct professor at the University of Memphis School of Business where he taught real estate law and business law.

Mr. McDaniel served from 2006 through 2009 on the faculty of Southern Trust School which was affiliated with the University of South Alabama and the Alabama Bankers Association. He taught several courses at the University of South Alabama campus in Mobile including fiduciary law, generation-skipping tax, and post-mortem estate planning. The majority of the students were trust officers and trust administrators from Alabama, Mississippi and Tennessee. The courses were offered to wealth management and private banking professionals who sought to secure a Certified Trust and Financial Advisor (CTFA) professional designation.

Mr. McDaniel's insurance teaching experience relates to the Memphis CLU Chapter, now the Society of Financial Service Professionals. For 20 years, between 1975 and 1995, he taught classes sponsored by the American College, Bryn Mawr, Pennsylvania, and the Memphis CLU Chapter in

assisting candidates in securing CLU and ChFC designations. He taught multiple courses including estate planning, income taxation, and business continuation courses.

AWARDS, RECOGNITION AND CERTIFICATIONS

Mr. McDaniel is a Certified Estate Planning Specialist in Tennessee. He holds an Accredited Estate Planner (Distinguished) designation issued by the National Association of Estate Planners and Councils and an Estate Planning Law Specialist (EPLS) designation issued by the Estate Law Specialist Board, the only ABA approved organization authorized to certify attorneys as specialists in estate planning in the United States.

Mr. McDaniel was named by *Worth Magazine* as one of the top 100 estate planning attorneys in the country. He was included in the current edition of *Best Lawyers in America* and was named by *Tennessee Business Magazine* as one of the top 150 attorneys in the State of Tennessee.

In 2018, Mr. McDaniel was named by the University of Memphis as a Pillar of Excellence for his work and contributions to the University of Memphis and the legal community. Over the last decade the University has recognized a total of fifty such individuals.

In 2021, Mr. McDaniel was inducted into the Estate Planning Hall of Fame and was awarded a Distinguished Accredited Estate Planner Designation. The Estate Planning Hall of Fame is made up of approximately 125 attorneys, accountants, financial planners, and trust officers who have achieved that level of accomplishment deserving the designation.

ORGANIZATIONS AND BOARDS

Mr. McDaniel is the Past-President (2004) of the National Association of Estate Planners and Councils (NAEPC.org), an organization representing over 250 estate planning councils across the country with over 25,000 members. He is the Past President of the Estate Law Specialist Board (ELSB). The ELSB is a subsidiary of the National Association of Estate Planners and Councils. It is the organization which is accredited by the American Bar Association to oversee and administer the program which certifies attorneys in the United States as Estate Planning Specialists. He was one of three attorneys responsible for the preparation of the examination that attorneys seeking to secure specialist designations must successfully complete.

Mr. McDaniel is a Fellow in the American College of Trust and Estate Council (ACTEC.org) and he serves on the advisory board for the Memphis Jewish Foundation.

Mr. McDaniel is the Past-President of the Memphis Estate Planning Council and a member of the Memphis Bar Association and the Tennessee & Missouri Bar Associations. He is a Fellow in the Memphis and Shelby County Bar Foundation.

LECTURES, SEMINARS AND PUBLICATIONS

Mr. McDaniel lectures on various estate planning topics across the country to estate planning councils and state bar association conferences. He has made multiple presentations to various estate planning councils and other attorney, CPA and professional organizations as outlined on the listing which is attached. This listing does not include dozens of presentations to other miscellaneous civic and professional organizations in the Memphis area.

Mr. McDaniel is the co-author of *A Grandparents Guide to Gifted Children* published in 2004, a contributor to Leimberg Information Systems (LISI) newsletters and has been quoted in *Kiplinger's Personal Finance* and *U. S. A. Today* as well as many local publications.

EDUCATION

Mr. McDaniel is a graduate of the University of Memphis (BBA 1968) with a major in accounting and a minor in insurance. He is also a graduate of the University of Memphis School of Law (JD 1973).

LICENSES

Mr. McDaniel holds a license to practice law in Tennessee and Missouri.

INTERESTS AND HOBBIES

Mr. McDaniel is a scuba instructor having logged more than 361 dives. He is an amateur photographer and enjoys golf, although God have him a handicap which means he is a mediocre golfer, at best. He is the proud owner of a 1964 Ford Mustang convertible named Natasha.

**LISTING OF PRIMARY SPEAKING ENGAGEMENTS
BEGINNING JANUARY 2007
NAME OF ORGANIZATION**

DATE	NAME OF ORGANIZATION
February 2007	Memphis Financial Planning Association, Memphis, Tennessee
March 2007	Oklahoma City Oklahoma Estate Planning Council
March 2007	UBS Estate Planning Conference, Memphis, Tennessee
May 2007	Martin County Florida Estate Planning Council Annual Tax Conference
June 2007	Southern Trust School, Spring Hill College, Mobile, Alabama
June 2007	American Society of Farm Managers and Appraisers, Tunica, Mississippi
September 2007	First Tennessee Bank Living Trust Seminar, Memphis, Tennessee
September 2007	Jackson Mississippi Estate Planning Council
October 2007	Memphis Estate Planning Council
October 2007	Regions Bank Asset Protection Seminar, Memphis, Tennessee
October 2007	Roanoke Virginia Estate Planning Council
November 2007	Montgomery Alabama Estate Planning Council
November 2007	St. Louis Missouri Estate Planning Council
November 2007	Northwest Arkansas Estate Planning Council
December 2007	Greater New Jersey Estate Planning Council
December 2007	First Tennessee Bank Tax Conference for CPAs, Memphis, Tennessee
January 2008	Denver Estate Planning Council
January 2008	Tennessee Society of CPAs – Memphis Chapter
April 2008	National Advisors Trust Company Annual Conference, Hilton Head, South Carolina
April 2008	Mercer County New Jersey Estate Planning Council
April 2008	Financial Planning Association of the Mid-South, Memphis, Tennessee
May 2008	Spokane Washington Estate Planning Council
June 2008	Southern Trust School – University of South Alabama
July 2008	Orange County California Estate Planning Council
February 2009	Nashville Estate Planning Council, Nashville, Tennessee
April 2009	Mississippi Bar Association, Oxford, Mississippi
April 2009	Land of the Sky Estate Planning Council, Asheville, North Carolina
May 2009	Tulsa Estate Planning Board, Tulsa, Oklahoma
June 2009	Southern Trust School, University of South Alabama
July 2009	Mississippi Bar Association Annual Meeting, Destin, Florida
September 2009	Jackson Mississippi Estate Planning Council
October 2009	Hawaii Tax Institute – 46 th Annual Meeting, Chaminade University
November 2009	Federal Tax Clinic – 63 rd Annual Meeting, University of Alabama
October 2010	United Way Charitable Planned Giving Workshop, Jackson, Tennessee
April 2011	Regions Bank – Personal Trust – Fiduciary Training, Memphis, Tennessee
October 2011	Regions Bank – Personal Trust – Fiduciary Training, Nashville, Tennessee
October 2012	Estate Planning of South Dakota, Sioux Falls, South Dakota
February 2013	Estate Planning Council of Mississippi, Jackson, Mississippi
December 2013	Regions Corporate Banking Forum, Memphis, Tennessee
February 2014	Tennessee Bar – Estate Planning Forum, Nashville, Tennessee
March 2014	Emerald Coast Estate Planning Council – Destin, Florida
September 2014	First Tennessee Bank Probate Practice Seminar, Memphis, Tennessee
October 2014	Omaha Estate Planning Council, Omaha, Nebraska