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Thomas W. Abendroth is a partner in the Chicago law firm of Schiff Hardin LLP and practice group leader of the firm’s Private Clients, Trusts and Estates Group. He concentrates his practice in the fields of estate planning, federal taxation, and business succession planning. Tom is a 1984 graduate of Northwestern University School of Law, and received his undergraduate degree from Ripon College, where he currently serves on the Board of Trustees. He has co-authored a two-volume treatise entitled *Illinois Estate Planning, Will Drafting and Estate Administration*, and a chapter on sophisticated value-shifting techniques in the book, *Estate and Personal Financial Planning*. He is co-editor of *Estate Planning Strategies After Estate Tax Reform: Insights and Analysis* (CCH 2001). Tom has contributed numerous articles to industry publications, and previously served on the Editorial Advisory Board for *ABA Trusts & Investments Magazine*. He is a member of Duke University Estate Planning Council. Tom is a frequent speaker on tax and estate planning topics at banks and professional organizations. In addition, he is a co-presenter of a monthly teleconference series on estate planning issues presented by the American Bankers Association. Tom has taught at the American Bankers Association National Graduate Trust School since 1990. He is a Fellow of the American College of Trust and Estate Counsel.