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ERIC A. MANTERFIELD is a partner in the Indianapolis, Indiana law firm of Krieg DeVault LLP, where he concentrates his practice in estate planning, family business succession planning, charitable planning and probate and tax litigation. Eric is an Indiana Board Certified Trust & Estate Lawyer by TESB.

Eric serves as co-counsel with numerous attorneys on the development of sophisticated succession plans for owners of family businesses and high net worth individuals, advises numerous trust departments on steps to minimize fiduciary liability and has served as an expert witness on estate and trust litigation matters.

Eric is a Fellow of the American College of Trust and Estate Counsel (Indiana State Chair). He was identified in 2009 by *Worth* magazine as among the top 100 estate planning attorneys in the US. Eric is listed in *"The Best Lawyers in America," "Indiana's Best Lawyers,"* and "*Indiana Super Lawyer.*" Eric served as an Adjunct Professor of Law at the Indiana University School of Law in Bloomington, where he taught Estate Planning for thirty-one years.

Eric serves as an Advisor on Estate Planning to the American Law Institute. He received the Excellence in Estate Planning and Administration Award from the Indianapolis Bar Association in 2012.

Eric is a magna cum laude graduate of Denison University (Phi Beta Kappa). Eric received his law degree from the University of Michigan Law School in 1972. He is a member of the Indianapolis (Estate Planning & Administration Section; Business Section) and Hamilton County, Indiana (Section of Real Property, Probate and Trust Law) and American (Section of Real Property, Probate and Trust Law and Section of Taxation) Bar Associations. Eric is a Life Fellow of the Indiana Bar Foundation.

Eric is a past president of the Estate Planning Council of Indianapolis and served on the Board of Directors of the Indiana Bar Foundation. He serves on the Board of Directors of the Indianapolis Symphony Orchestra and of the Riverview Hospital Foundation, is a member of the Professional Advisors Committee to the Central Indiana Community Foundation and is a member of the Planned Giving Council to the Children's Museum of Indianapolis.

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Eric was a Senior Vice President and Senior Trust Officer of Banc One, Indiana (now JP Morgan Chase Bank, N.A.), where he managed personal trust services throughout Indiana from 1981 to 1996; prior to that, he managed the trust department's Estates and Guardianship, Trust Real Estate, Investments, Marketing and Tax Departments.

Eric has spoken throughout the country on estate and business succession planning, including The Heckerling Institute on Estate Planning, sponsored by the University of Miami School of Law; the Notre Dame Estate Planning Institute; the Seattle Estate Planning Council - Washington State Bar Association Estate Planning Institute; the Duke Estate Planning Conference; the Idaho Advanced Estate Planning Institute; the Oklahoma State Bar Association Annual Estate Planning Institute; the University of Texas Nonprofit Organizations Institute; the American College of Trust and Estate Counsel Annual Meeting; the ALI-ABA Institute on Estate Planning for Family Business Owners in Boston, Chicago, San Francisco and Santa Fe; the ALI-ABA Estate Planning in Depth Institute at Madison, Wisconsin; the ALI-ABA Sophisticated Estate Planning Institute in Boston; the ALI-CLE Advanced Essentials of Private Wealth Management Institute in Philadelphia; the Annual Spring Symposium of the Real Property, Trust & Probate Section of the American Bar Association in New York City; the Kansas City Estate Planning Symposium; The University of Kentucky Midwest/Midsouth Estate Planning Institute; the Delaware Trust Conference; Estate Planners Day at Queens University in Charlotte, NC; the Midwest Estate, Tax & Business Planning Institute in Indianapolis; the Annual Probate & Trust Law Section Conference in Minneapolis; the Rady Children's Hospital Professionals Symposium (San Diego); the Columbus (Ohio) Annual Estate Planning and Charitable Giving Seminar; the Southwestern Ohio Tax Institute; the Cincinnati Advanced Estate Planning Institute; the Trust Advisors Forum (Pinehurst, NC) and the Estate Planning Councils of Birmingham (AL), St. Louis and Kansas City (MO), Louisville and Lexington (KY), Denver and Grand Junction (CO), Dayton (OH), Rochester (NY), Kansas City and Wichita (KS), Chicago (IL), Knoxville (TN) and Shreveport (LA).

Eric's article entitled "**Planning and Drafting Estate Planning Documents for the Family Business Owner**" appeared in the April, 2006 issue of *Estate Planning* magazine, published by Warren, Gorham & Lamont of RIA and in *The Estate Planning Course Materials Journal* (October, 2012), published by ALI-CLE. Eric's article entitled "**Common Mistakes in Buy-Sell Agreements**" appeared in the October-November 2006 issue of the *Journal of Practical Estate Planning* and the November, 2006 issue of *Business Valuation Alert*, both published by CCH. Eric's article entitled "**Estate Planning for Couples in a Second Marriage**" appeared in the April-May 2008 issue of the *Journal of Practical Estate Planning* and the June 2008 issue of *Financial and Estate Planning*, both published by CCH and in the ALI-CLE's The *Estate Planning Course Material Journal* (August, 2012). Eric's article entitled "**Perfecting Donor Intent on Gifts to Charity: The Gift Agreement**" appeared in the February-March 2009 issue of the *Journal of Practical Estate Planning*, in the July/August 2009 issue of *Family Foundation Advisor* and in the June, July and August issues of CCH's *Exempt Organizations Reports*. Eric's article entitled "**Incentive Trusts for Children**" appeared in the December 2009 – January 2010 issue of the *Journal of Practical Estate Planning*. Eric's article entitled "**Selected Planning Strategies for the Family Business Owner (With Forms)**" appeared in the Winter 2010 issue of *The Practical Tax Lawyer*, published by the American Bar Association. Eric's article entitled "**Perfecting Donor Intent on Gifts to Charity – The Gift Agreement (From the Charities' Perspective)**" appeared in the June 22, 2010 issue of The Planned Giving Design Center. His article entitled "**Minimizing Fiduciary Liability**" appeared in the December 2010-January 2011 issue of the *Journal of Practical Estate Planning,* in CCH's electronic *Estate Planning Expert Library* and at Paragraph 33,481 in Volume 3 of CCH FINANCIAL AND ESTATE PLANNING. His article entitled "**How the IRS Determines Transfer Tax in Buy-Sell Agreements**" appeared in the Spring 2012 issue of the *Practical Tax Lawyer.* Eric's article entitled "**How to Get the Family Business Owner Off the Dime: How to Get Them Started on Estate and Succession Planning**" was published in the September and October, 2012 issues of *Estate Planning* magazine. His article entitled **"Shelter From the Gathering Storm: Protection for Trustees Facing Fiduciary Challenges"** appeared in the October 2012 ereport of the Real Property, Trust and Probate Journal, published by the American Bar Association.

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Eric's article entitled "Estate Planning for Couples in a Second Marriage" received the 2009 "Distinguished Writing Award," sponsored by the Library of Congress and the Burton Foundation, as one of the thirty best articles submitted by the nation's 1,000 largest law firms. It also was reprinted in book format (with Stephanie B. Casteel) by ALI-ABA in 2011.

Eric is the author of **Critical Elements of Estate Planning With Forms, Fourth Edition (2009)** (see www.ericamanterfield.com) and of **Estate Planning for Second Marriages** (2011) and of **Buy-Sell Agreements** (2012), both published by the American Law Institute – American Bar Association. KD_IM-675290_1.DOC