



# Leslie C. Giordani

## *Curriculum Vitae*

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**Leslie Giordani** primarily represents high net worth individuals and family offices in a wide variety of legal matters. Her particular focus is on the design, implementation, and administration of domestic and international trust, investment, and life insurance structures. Ms. Giordani is board certified in Estate Planning and Probate Law (Texas Board of Legal Specialization), is listed in *The Best Lawyers in America*, and is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

Ms. Giordani is a frequent writer and speaker in the areas of life insurance, asset protection, and foreign trust planning, and most recently she co-authored, with Robert W. Chesner, Jr., Bloomberg BNA's Tax Management Portfolio 870, 1st, "Private Placement Life Insurance and Annuities." She was named a Finalist in the Austin Business Journal's 2016 *Profiles in Power* awards in recognition of her influence as a female business leader.

### Education

University of Houston Law Center (J.D., cum laude, 1990)

- *Order of the Coif*
- *Articles Editor, Houston Law Review*

Wayne State University (B.S.N., with high distinction, 1983)

### Professional Affiliations and Honors

American College of Trust and Estate Counsel (ACTEC), Fellow

Listed in *The Best Lawyers in America, Trusts and Estates* (2001 through present)

Texas Super Lawyer (2003 through present)

*Texas Monthly and Law & Politics magazines*

Board Certified, Estate Planning and Probate Law (Texas Board of Legal Specialization)

American Bar Association

- *Taxation Section*
- *Real Property, Trust and Estate Law Section*
- *International Law Section*

College of the State Bar of Texas

State Bar of Texas

Austin Bar Association

- *Estate Planning & Probate Law Section*

Finalist in Austin Business Journal's *Profiles in Power* awards (2016)

## Books and Treatises (Editor/Author)

Contributing author, *Asset Protection Strategies Vol. I*, Second Edition, Ed. Alexander A. Bove, Jr. (2019)

*Private Placement Life Insurance and Annuities*, Bloomberg BNA Tax Management Portfolio 870, 1st, September 2013 (co-authored with Robert W. Chesner, Jr.)

*New York University Review of Employee Benefits and Executive Compensation-2011*, LexisNexis (article contribution, Ch. 8, "The Cash Value Beneficiary Defective Inheritor's Trust--Creating a More Flexible and Comprehensive Wealth Accumulation and Retirement Plan--Advanced Planning Issues: Part 2--Current Issues Regarding the Valuation of Life Insurance Policies and Advanced Wealth and Retirement Planning with Private Placement Life Insurance")

*Asset Protection: Domestic and International Law and Tactics*, Thomson/West Group (four volumes, updated quarterly)

## Professional Publications (Selected)

"Private Placement Life Insurance: A Cornerstone of Financial and Estate Planning for the High Net Worth Individual," *The WealthCounsel Quarterly* (April 2010)

"Using Life Insurance and Annuities in U.S. Tax Planning for Foreign Clients," *BNA Tax Management International Journal* (March 2010)

"An Elegant Solution," *STEP Journal* (February 2010)

"Private Placement Life Insurance Planning," *ALI-ABA Estate Planning Course Materials Journal* (June/August 2006)

"Investing in Hedge Funds through Private Placement Life Insurance," *The Journal of Investment Consulting* (Winter 2003/2004)

"Recent Developments Affecting Hedge Fund Investing through Private Placement Life Insurance," *The Insurance Tax Review* (October 2003)

"Investing in Hedge Funds through Domestic and Offshore Private Placement Life Insurance," *Shorex's Offshore Today.com* (April/June 2003)

"Offshore Life Insurance Planning for United States Clients," *ACTEC Notes* (Summer 2000)

"Domestic Venues for Asset Protection Trusts," *Papers of the International Academy of Estate and Trust Law* (Rosalind F. Atherton ed., Kluwer Law International, 2000)

"Stateside Asset Protection Trusts," *Estate and Personal Finance Planning*, West Publishing (December 1997)

"Will the Alaska Trusts Work?" *Journal of Asset Protection* (September/October 1997)

"The Preliminary Decisions in Offshore Trust Planning," *Journal of Asset Protection* (July/August 1996)

"Asset Protection Using Offshore Trusts," *American Bar Association Spring Meeting* (May 1996)

"The US Tax Compliance Act of 1995," *The OFC Report* (1995/1996)

"A Cost Containment Malpractice Defense: Implications for the Standard of Care and for Indigent Patients," *Houston Law Review* (1989)

## Professional Presentations (Selected)

“Private Placement Life Insurance: Generating Tax-Free Retirement Income,” Bloomberg BNA, Tax & Accounting (e-CPE Webinar; June 2015)

“Private Placement Life Insurance: Income and Estate Tax Planning for Wealthy Families,” American Law Institute – American Bar Association Section of Real Property, Trust & Estate Law (e-CPE Course/Webinar; February 2014)

“Evaluating Private Placement Life Insurance in a High Investment Tax Environment,” Notre Dame Tax and Estate Planning Institute (South Bend, Indiana; October 2013)

“Asset Protection in a World of Government Financial Stress,” AT&T Education Center at the University of Texas (Austin, Texas; June 2013)

“Reducing Tax on Investment Portfolio Returns: A Top Priority in a Rising Tax Environment,” Marcus Evans Private Wealth Management Summit (Las Vegas, Nevada; December 2010)

“Private Placement Life Insurance and Annuities: Applications for U.S. and Non-U.S. Taxpayers,” American Law Institute – American Bar Association International Trust and Estate Planning Conference (Chicago, Illinois; August 2010)

“Private Placement Life Insurance,” Society of Financial Service Professionals (Houston, Texas; February 2010)

“Applying the Toolkit: Applications and Case Studies of Successful Use of Asset Protection in a PPLI Context,” IIR 7th Annual Event: Alternative Investing through Life Insurance and Annuities (Miami, Florida; February 2009)

“Life Insurance and Annuities in International Estate Planning,” Florida Bar / FICPA - 27th International Tax Conference (Miami, Florida; January 2009)

“Private Placement Life Insurance in the Offshore Marketplace,” 11th Annual Advanced ALI-ABA Course of Study for Counselors to Foreign and U.S. Clients (Santa Fe, New Mexico; July 2008)

“Gaining Preferential Tax Benefits On Your Investments via Private Placement Life Insurance,” 15th Annual Family Office Forum (Chicago, Illinois; June 2008)

“Lessons from the Field: Protecting your Clients from Diversification Failures and Investor Control,” IIR 6th Annual Event: Alternative Investing through Life Insurance and Annuities (Miami, Florida; February 2008) (Chair of the Planning Committee and Panelist)

“Deploying Alternative Investing Strategies via PPLI,” 14th Annual Family Office Forum (Chicago, Illinois; June 2007)

“Investor Control In Depth: Analysis with Case Examples,” IIR 5th Annual Event: Alternative Investing through Life Insurance and Annuities (Miami, Florida; February 2007) (Co-Chairperson and Panelist)

“Selecting the Right Life Insurance in a Growing Menu of Options,” 7th Annual Family Office Wealth Conference (Laguna Beach, California; September 2006)

“The Role of Consultants and Advisors in Maximizing PPLI Performance and Client Satisfaction,” and “Private Placement Life Insurance, Annuity, and Hedge Fund Products – Understanding the Tax and Product Basics,” IIR 4th Annual Event: Hedge fund Investing through Life Insurance and Annuities (Coconut Grove, Florida; February 2006) (Co-Chairperson and Speaker)

“Offshore Private Placement Life Insurance,” American Law Institute – American Bar Association International Trust and Estate Planning Conference (Seattle, Washington; August 2005)

“Exploring the Benefits and Trade-Offs of On-Shore vs. Offshore Private Placement Life Insurance,” IBC 3rd Annual National Event: Hedge Fund Investing through Life Insurance and Annuities (New York, New York; June 2005) (Chairperson and Speaker)

“Private Placement Life Insurance: Friend or Foe?” FOX Wealth Advisor Conference (Coconut Grove, Florida; February 2005)

“Foreign Insurance Products,” American Law Institute – American Bar Association International Trust and Estate Planning Conference (Toronto, Canada; August 2004)

“The PPLI Client – Who is Buying and Why?” IBC 2nd Annual National Event: Hedge Fund Investing through Life Insurance (New York, New York; June 2004) (Chairperson and Speaker)

“Absolute Return Investing with Greater Tax Efficiency through Private Placement Life Insurance,” IMCA’s Spring Development Conference, “Measuring Consultants’ Alpha” (Boca Raton, Florida; April 2004)

“Identifying the Market for and Uses for Private Placement Life Insurance,” IBC Inaugural Event: Hedge Fund Investing through Life Insurance (New York, New York; April 2003) (Chairperson and Speaker)

“Advanced Investments in Life Insurance Strategies – Use of Hedge Funds in Offshore Private Placement Life Insurance,” M Financial Group 2003 National Advisors Conference (Tucson, Arizona; February 2003)

“Offshore Trust Planning: Use of Hedge Funds in Offshore Private Placement Life Insurance,” ABA Section of Taxation, 2003 Midyear Meeting (San Antonio, Texas; January 2003)

“Advanced Investments in Life Insurance Strategies – Use of Hedge Funds in Offshore Private Placement Life Insurance,” 37th Annual Philip E. Heckerling Institute on Estate Planning (Miami Beach, Florida; January 2003)

“Implementing an Offshore Life Insurance Strategy,” Insurance Distributors International (Bermuda) Ltd. 2002 Conference (Paget, Bermuda; July 2002 and September 2001)

“Complex Estate Planning Techniques for the Ultra High Net Worth Client,” APIC 12th Annual Educational Conference (San Antonio, Texas; May 2002)

“Advanced Investment and Life Insurance Strategies,” State Bar of Texas Advanced Estate Planning Strategies Course (Santa Fe, New Mexico; April 2002)

“Planning with Private Placement Life Insurance,” WealthCounsel Study Group Meeting (St. Louis, Missouri; September 2001)

“Asset Protection: Domestic and Foreign Planning Alternatives,” AICPA Advanced Estate Planning Conference (Chicago, Illinois; July 2001)

“What’s New in Life Insurance? Offshore and Domestic Private Placement; Creative Split Dollar Funding,” 35th Annual Philip E. Heckerling Institute on Estate Planning (Miami, Florida; January 2001)

“Offshore Life Insurance Planning,” American Law Institute - American Bar Association International Trust and Estate Planning Conference (San Francisco, California; August 2000)

“Design of a Cross Border Insurance or Annuity Product for the Private Client,” American Bar Association/ International Bar Association International Wealth Transfer Practice Conference (London, England; March 2000)

“Estate Planning with Offshore Annuities & Life Insurance for World Citizens -- A Case Study Panel Discussion,” Institute for International Research (New York, New York; November 1999)

“Asset Protection: Domestic and Foreign Planning Alternatives,” 33rd Annual Southern Federal Tax Institute (Atlanta, Georgia; October 1998)

## Contact Information

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