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Henry S. Hayum and David E. Ellison to serve on 1960 Institute on Taxation and Estate Planning staff

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FOR IMMEDIATE RELEASE

Two Seattle lawyers, Henry S. Hayum and David E. Ellison, are among 10 tax experts who will serve on the staff of the 1960 Institute on Taxation and Estate Planning at Montana State University, Prof. Lester R. Rusoff, director, announced. The institute, sponsored annually since 1953 by the MSU Law School, will be in session Dec. 9 and 10, he said.

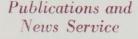
Hayum, who is also a certified public accountant, is associated with the Seattle accounting firm of Moss, Adams and Co. He is a contributor to Lasser's Handbook of Tax Accounting. He holds a doctor of law degree from the University of Tubingen, Germany.

Ellison is trust officer in charge of estate planning and trust counsel in the main office of the Seattle First National Bank. He is a graduate of the MSU Law School and of the Pacific Coast Banking School.

Both men have participated in tax institutes and estate planning seminars at the University of Washington and the University of Puget Sound. Ellison has lectured in the U of W Law School, given courses on trusts for the American Institute and taught a chartered life underwriters course. He is principal author of the Washington Trust Act, author of articles in professional journals and secretary of the Seattle Estate Planning Board.

Dr. Hayum's topic at the MSU institute will be "Problems of Operating and Liquidating a Subchapter S Corporation." Ellison will speak on "Life Insurance Trusts."

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MONTANA STATE UNIVERSITY, Missoula