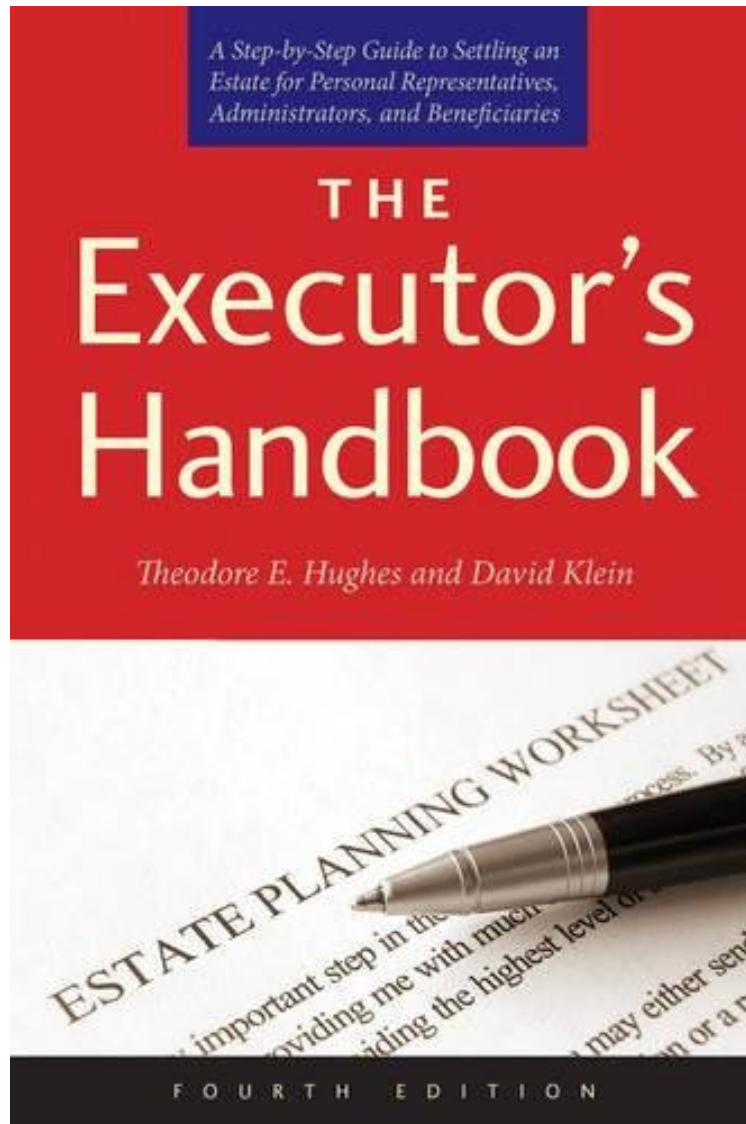


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About the Author Theodore E. Hughes, Michigan Assistant Attorney General for Law (Ret.), is a lawyer skilled in wills, trusts, and estate planning law. He has served as adjunct professor of law at Thomas M. Cooley Law School and an instructor at Michigan State University Evening College. David Klein was a Professor Emeritus of social sciences and human development at Michigan State University. The two have co-written several books on finance and estate planning, including *The Handbook to Wills, Funerals, and Probate*; *Protecting your Money: The Essential Guide To Personal Finance Estate Planning For Gay and Lesbian Couples and Individuals*; and *The Parents' Financial Survival Guide*.