

ABOUT THE AUTHOR

Marcia Chadwick Holt is an attorney with Davis Graham & Stubbs, LLP, Denver, Colorado, and practices with its Tax, Employee Benefits, Trusts and Estates. She has extensive experience in ERISA-related work including drafting regional prototype defined contribution plans, welfare benefit plans, and deferred compensation plans for corporations and partnerships and their executives. Ms. Holt advises clients on the impact of the Internal Revenue Code and ERISA on the administration of employee benefit plans. She also advises clients on ERISA issues in mergers and acquisitions and the attendant required due diligence.

In addition, Ms. Holt is a nationally-recognized expert on estate planning, estate administration, and planning for distributions from retirement plans and IRAs. Ms. Holt has been a frequent lecturer locally and nationally and has published several articles on estate planning issues in *Trusts & Estates Magazine*, *CCH*, *The Colorado Lawyer*, *ACTEC Notes*, and other publications.

Ms. Holt is a Fellow, former Regent, and former Member of the Executive Committee of the American College of Trust and Estate Counsel, and is the former chair of its Employee Benefits Committee. She is a former member of the Adjunct Faculty of the University of Miami School of Law Graduate Program in Estate Planning, where she taught a week-long course on distributions from qualified plans and IRAs once a year for seven years. She is an emeritus member of the Advisory Committee of the Heckerling Institute on Estate Planning at the University of Miami. She is an Academician and former member of the Executive Committee of the International Academy of Estate and Trust Law. She has been named in “Best Lawyers in America” by Woodward/White, Inc. in the fields of Tax, Employee, Trust and Estate Law since 1989, as one of “Denver’s Top Lawyers” in Employee Benefits, Trust and Estate Law, and as one of the “Colorado 2006 Super Lawyers.”

Ms. Holt received a J.D. from the University of Denver College of Law where she was a member of the *University of Denver Law Review*. She received an A.M.T. from Harvard University and an A.B., *magna cum laude*, from Radcliffe College.

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