**INTRODUCTION FOR CHRISTOPHER HOYT**

Christopher Hoyt is a Professor of Law at the University of Missouri (Kansas City) School of Law where he teaches courses in the area of federal income taxation, charitable organizations and retirement plans.   He received an undergraduate degree in economics from Northwestern University and he received dual law and accounting degrees from the University of Wisconsin.

Professor Hoyt is the Vice- Chair of the RPTE Charitable Group and he serves on the editorial board of Trusts and Estates magazine. He is an ACTEC fellow and has been designated by his peers as a "Best Lawyer". He was elected to the Estate Planning Hall of Fame by the National Association of Estate Planners & Councils.