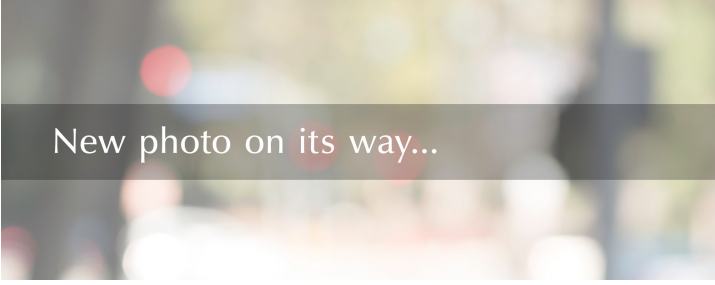


James M. Cowley

OF COUNSEL | RANCHO SANTA FE

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New photo on its way...

James is of counsel in the private client and tax team.

He brings more than 30 years of experience to his practice in the fields of estate planning, estate and trust administration, charitable giving, and the representation of tax-exempt organizations. He emphasizes a comprehensive, integrated approach to meeting the needs of wealthy clients, whose interests often include not only all of the above areas, but also family business considerations. He acts as general counsel or principal outside counsel for many nonprofit clients. He has served as an expert witness in a number of cases involving wills, trusts, charitable gifts, and nonprofit organizations.

James has written and lectured extensively for such organizations as the NYU Tax Institute, USC Tax Institute, Practising Law Institute, ALI-ABA, and the California Bar Association's Continuing Education of the Bar Program. He has also served on the committee that drafted California's Nonprofit Corporations Law.

TRACK RECORD

Martindale-Hubbell® AV Rating.

The Best Lawyers in America® - First Year Listed: 2005 - Most Recent Listing: 2017 (Trusts and Estates).

San Diego Super Lawyers - Most Recent Listing: 2013 (Estate Planning & Probate).

ADMISSIONS

- State of California, 1966

PUBLICATIONS

Co-Author, *'Warren Buffett's \$37 Billion Surprise'*, San Diego Lawyer, March/April 2007

Written and lectured extensively for such organizations as the NYU Tax Institute, USC Tax Institute, Practising Law Institute, ALI-ABA, and the California Bar Association's Continuing Education of the Bar Program

Served on the committee that drafted California's Nonprofit Corporations Law. Author of 'Chapter 1: Attorney's Role During Formation and Operation,' *Advising California Nonprofit Corporations*, 2d ed. (California CEB) (2003).

Articles Editor of the University of Chicago Law Review.

MEMBERSHIPS

- American Bar Association - Committee on Estate and Gift Tax and Committee on Exempt Organizations of the Section of Taxation, and Real Property, Probate and Trust Law Section
- The San Diego Foundation: Member of the Board of Governors and of its Executive and Compensation Committees and Professional Advisors Council
- State Bar of California - Taxation Section and Estate Planning, Trust & Probate Law Section

■ YMCA of San Diego County: Director and Chair of Endowment and Planned Giving Committee

■ Fellow, American College of Trust and Estate Counsel

TALKS

'Nonprofits Are Different and So Are Their Investments' presented at the 2003 National Conference on Planned Giving

'Self-Defense for Planned Giving Advisors: What Color is Your Belt?' presented at several professional association meetings in 1996 and 1997

'Coping With Partnership Interests in Estate Planning and Post-Mortem Administration' presented at the 1996 USC Probate and Trust Conference

'Challenges Arising in Postmortem Administration of Wills and Trusts That Fund Charitable Remainder Trusts' presented at the 1995 UCLA-CEB Estate Planning Institute and published in Estate Planning 1995 (UCLA-CEB)

EDUCATION

Brigham Young University (Physics), B.S.
University of Chicago Law School, Order of the Coif, J.D.

LANGUAGES

ENGLISH

DATES

JOINED: 2015

RECOGNITION

James M Cowley PR AV 250	Best Lawyer 2020	2019 Cowley Best Lawyers	2018 Best Lawyers James M. Cowley
2017 AV rating - Reynolds	2017 Best Lawyers James Cowley	2016 Best Lawyers James Cowley	2016 AV award
2015 Best Lawyers James Cowley	2014 Best Lawyers James Cowley		

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