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Poorhouse or penthouse: SU law professor to attend Anna Nicole Smith's Supreme Court argument Feb. 28

What do trust and estate law professors and celebrity gossip columnists have in common? At least one thing, thanks to model/actress Anna Nicole Smith (legal name Vickie Lynn Marshall). Both will anxiously await the outcome of her U.S. Supreme Court Case *Marshall v. Marshall*, a bitter inheritance battle over the \$1.6 billion estate of her late husband, oil tycoon J. Howard Marshall. When the Court hears oral arguments Feb. 28, Syracuse University College of Law assistant professor Terry L. Turnipseed, an experienced estate planning and tax advisor, will attend.

"The question before the justices seems arcane: what is the scope of the probate exception to federal jurisdiction? The implications of their decision, however, promise to be anything but," says Turnipseed. "In a bizarre dichotomy, the Supreme Court's ruling is sure to yield both tabloid fodder and important legal precedent that will bind courts throughout the country."

Despite Smith's claim that her late husband verbally promised her half of his fortune if she married him, her name was nowhere to be found on either the will or the trust he updated two weeks after their wedding. Instead, both instruments named his son, E. Pierce Marshall, as sole beneficiary. Smith claims the elder Marshall attempted to provide for her through a separate trust but that his son prevented the gift by unlawfully suppressing or destroying the trust instrument and stripping his father of all assets before his death.

"Whatever the Supreme Court decides, one thing is certain: *Marshall v. Marshall* will have implications that are much farther reaching than whether former playmate Anna Nicole Smith ends up in the poorhouse or the penthouse," says Turnipseed.

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Turnipseed—2

Prior to joining SU's College of Law, Turnipseed worked with high net worth clients as a wealth management and estate planning attorney, and represented large trust and probate beneficiaries with fiduciary issues in the Washington, D.C., law firm Covington & Burling. He has expertise in complex domestic and international estate planning, including substantial asset protection experience, and has written in the areas of trust fiduciary law, spousal property rights upon death and transfer taxation.

Turnipseed holds a bachelor's degree in nuclear engineering from Mississippi State University, where he was a Harry S Truman Memorial Scholar; two graduate degrees from MIT, where he was a National Science Foundation Fellow; and a J.D. and an LL.M. in tax from Georgetown University.

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