



Lester focuses on estate and trust planning, business succession planning, estate and trust administration, beneficiary and fiduciary administration and income tax matters. Lester spent the early part of his career practicing law as a trusts and estates attorney. He then switched to an advisory role working predominately with ultra-high net worth clients in two national trust companies. He has worked with many entrepreneurs and their families advising them on business succession planning, including dealing not only with the transactional and tax matters, but also with family dynamics and other related issues. With that experience, combined with his background as a certified public accountant, he brings his unique experience in understanding both the income tax, transfer tax and the family dynamic side of planning.

Lester is a Fellow of the American College of Trusts and Estates Counsel (ACTEC), and serves on the Fiduciary Income Tax and Transfer Tax Study committees. He is also a member of the American Bar Association's Real Property Trusts and Estate (ABA RPTE) Section, having served as past co-chair of the ABA RPTE's Income and Transfer Tax Planning Group, as well as being a member of other committees. An active member of and board certified in Wills Trusts and Estates law by the Florida Bar, Lester has held many leadership roles at the Florida Bar's Real Property Probate and Trust Law Section, including chairing committees, being an editor of the Tax Notes for the Florida Bar Journal and having co-chaired a subcommittee exploring the utility of Community Property Trusts in Florida. Lester is also on the BNA/Bloomberg Estates, Gifts and Trust Advisory Board.

Lester is a nationally recognized speaker and author. Recent presentations and venues include, University of Miami Heckerling Institute on Estate Planning, the Southern Federal Tax Institute, the Notre Dame Tax & Estate Planning Institute, ABA-RPTE meetings, Washington School of Law – Annual Estate Planning Council, Portland Estate Planning Council, Hawaii Tax Institute, Florida Attorney / Trust Officer Liaison Conference and Montana Tax Institute. He has lectured for the past fourteen years at the Florida Banker's Trust School, was an adjunct professor at the Ave Maria School of Law, and is as an adjunct professor at the University of Miami School of Law, Graduate Estate Planning Program (for the past six years).

Lester's writings have been published in many national journals and publications, including Trusts & Estates, The Florida Bar Journal, Probate and Property, Bloomberg/BNA Estates, Gifts & Trusts Journal, Estate Planning, and Steve Leimberg's – LISI's Newsletters. He has been quoted in the Wall Street Journal, Bloomberg/BNA, and other national media. Lester is also a co-author of a book on estate planning titled, Tools and Techniques of Trust Planning. Lester is rated AV® Preeminent™ by Martindale Hubbell. Prior to joining Franklin Karibjanian & Law, Lester was a managing director at US Trust and Abbot Downing (Wells Fargo's ultra-high net worth boutique) focusing on planning for the ultra-high net worth clients for a dozen years. Prior to working with the trust companies, he practiced law for more than a dozen years in Florida. Prior to law school, Lester was a CPA in Florida with PriceWaterhouseCoopers (formerly Price Waterhouse) for a few years.

Lester received his BBA in accounting at Florida International University (honors), his MST at the University of Miami (honors), his juris doctor at The University of North Carolina at Chapel Hill and his LL.M. (tax) at the University of Florida (graduating at the top of his class).

Lester, his wife, Janet and his son, Jordan, live in Naples. Lester splits his working days between Washington, DC, and Naples. He enjoys golf in his free time.