

Michael J. Cenatiempo

Senior Counsel

Michael J. Cenatiempo provides representation and consultation in all phases of estate planning, probate, probate avoidance, trusts and related estate and gift tax compliance, including risk management advice and fiduciary litigation strategies.

His practice focuses on private wealth preservation and estate planning strategies, including probate, trusts, wills, estates, gift, estate and GST taxation, fiduciary risk management, asset protection planning, elder law and guardianships. He represents both families and executors in all phases of estate settlement, including estate tax compliance, and assists families with wealth transfers and business succession. Michael advises trustees and trust beneficiaries on trust administration matters such as risk management, investment and business matters, and fiduciary discretion. He handles trust modifications, decanting, and relocation of trusts and also provides legal counsel regarding trusts and estates in divorce or other litigation.

Michael is board certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization and is a Fellow of the American College of Trust and Estate Counsel.

REPORTED CASES

- *Ditta v. Conte*, 298 S.W.3d 187 (Tex.2009)
- *J.D. Abrams, Inc., v. Mclver*, 966 S.W.2d 87 (Tex. App. - Houston 1st Dist. 1998, n.w.h.)
- *Cullen Center Bank & Trust, Trustee v. Texas Commerce Bank, N.A., Trustee*, et al, 841 S.W.2d 116 (Tex. App. - Houston 14th Dist. 1992, writ denied)
- *Dyer v. Eckols*, 808 S.W.2d 531 (Tex. App. - 14th Dist 1991, writ denied)
- *Hanau v. Hanau*, 730 S.W.2d 663 (Tex. 1987)

Practices, Industries & Services

Tax & Estate Planning

Areas of Emphasis

Estate Planning & Probate
General Tax Planning
Trust and Estate Controversy

Memberships

- American College of Trusts & Estates Counsel (ACTEC), Fellow, Member (1985-present)
- Estate & Gift Tax Committee (1993, 1997)
- Fiduciary Litigation Committee (1993-2000, 2003 - 2012)
- State Bar of Texas Foundation, Fellow, Member (1996-present, earned through CLE)
- Houston Bar Foundation, Fellow, Member (1987-present)
- State Bar Council of Real Property, Probate and Trust Law Section, Member (1986-present)
- Texas Guardianship Code Committee Member (2001-present)
- Fiduciary Litigation Committee Member (2001-present)
- Uniform Trust Code Committee, Subcommittee Chair (2001-2002)
- Chair, Legislation Committee (1983-1989), Texas Trust Code Committee (wrote and assisted with two chapters of 1983 Code), Statutory Probate Courts Liaison Committee
- Houston Bar Association Probate, Estates & Trust Law Section, Chair (1983 -1984)
- Houston Bar Foundation, Director (1989, 1990)
- Supreme Court of Texas Task Force on Judicial Appointments, Member (1991-1993)
- Houston Business and Estate Planning Council Disability and Elder Law Attorneys Association, Member (1992-present)
- Houston Estate and Financial Forum
- Served as Briefing Attorney for Honorable Ruel C. Walker, Justice in The Supreme Court of Texas, 1971-1972



Offices

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Education

J.D., cum laude, University of
Houston Law Center, Houston,
Texas, 1971

B.A., Saint Louis University-Main
Campus, Saint Louis, Missouri, 1968

State Bar Licenses

Texas

Honors

- AVA Preeminent Rated by Martindale-Hubbell
- Named a Texas Super Lawyer by Thomson Reuters (since inception)
- Named among the Best Lawyers in America by Best Lawyers (2015-2017, 2019-2021)
- Recipient of the 2015 Distinguished Attorney Award from The Italian Cultural & Community Center
- Named Special Counsel to the Annual Notre Dame Tax & Estate Planning Institute (2000-2010)

Presentations

- Let Me Speak with the Manager! Planning with Business Assets, State Bar of Texas Annual Advanced Estate Planning Strategies Course (April 2012)
- What Have Six Years of the UPIA's Done, If Anything? Should We "Draft Around," "Modify," or Just Punt? State Bar of Texas Annual Advanced Estate Planning & Probate Institute (June 2010)