

Letter of Wishes to Trustees

Name: _____

Address: _____

Date: _____

Dear _____:

Purposes:

It is our express intention that these trusts provide the maximum legal protection of the assets held in trust against the claims of any person. Our other purposes are:

1. _____
2. _____
3. _____

Overview on Distributions: Purpose and Scope of this Letter

This letter is to express our wishes to you when exercising discretion as to making or not making distributions to beneficiaries. We appreciate that our wishes do not bind you in any way and that you remain free to make distributions as you see fit in the exercise of your discretion. We have no understanding or agreement with any of you with respect to distributions, and this letter is not meant to establish any such understanding or agreement. The contents of this letter are **not** intended to constitute terms of any trust and are **not** intended to establish or imply any standard to guide any fiduciary in exercising discretion. **These wishes are merely for your consideration to the extent that you deem advisable under the circumstances.**

In general, it is our wish that our assets remain protected over time from the reach of any creditor or potential creditor of any descendant of ours, including, but not limited to, a spouse or former spouse. [Please consider preconditioning any distribution on the beneficiary's undertaking to enter into a valid marital property agreement or valid choice of governing marital property law that, in your judgement, would serve to protect the distribution(s) from the claims of a spouse or a former spouse.]

In administering these trusts, you would do well as trustees if you would coordinate among yourselves when a distribution request is made by a beneficiary or when one of you perceives a need to act. Furthermore, when you determine to make distributions, we would suggest that you keep in mind the tax-sensitivity of these trusts. The trust is not exempt from

generation-skipping transfer tax. [Therefore, it would be tax-advantageous if distributions were made first from non-exempt trusts.]

Tax Characteristics of the Trust:

1. _____
2. _____
3. _____
4. _____
5. _____

Specific Guidance on Distribution of Trust Funds:

In exercising the discretion granted to the trustee(s), the trustee (s) should consider the following values, which we wish each of our descendants to emulate:

- _____

- _____

- _____

- _____

- _____

- _____

- _____

Accordingly, our wishes are as follows:

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

In summary,

Sincerely yours,
