



ANNUAL MAINTENANCE PROGRAM



As part of our long-term commitment to our clients, our estate planning process continues long after the paperwork has been signed. It is this highly regarded commitment and process that helps hundreds of people each year with their estates and helps to

keep their plans up to date throughout the changes in their lives.

Our Annual Maintenance Program (or “AMP” for short) is a critical part of this process. Participation in the Annual Maintenance Program is not mandatory, however it offers many benefits such as:

- Continuing client education which provides a discussion of topics that affect your estate plan such as recent changes in the tax law or information on additional estate planning techniques that could be beneficial to you;
- Telephone access to the Firm’s attorneys throughout the year to answer questions regarding your plan;
- An updated Asset Detail Report based on the information you provide in relation to assets that have been re-titled, purchased, sold, inherited, etc.; and
- Settlement of the trust at the time of your death will be capped at a fee of 1% of the gross estate (if engaged by your successor trustee or executor).

Tier 1 Program

The Tier 1 Annual Maintenance Program is specifically designed for clients who have a Foundational Estate Plan which is comprised of a Revocable Living Trust, Pour-Over Will, Durable Power of Attorney, Living Will, and Health Care Surrogate/Health Care Power of Attorney.

The current annual fee for participation in this program is \$500*/year. This fee will be pro-rated during the first year based upon the date of engagement:

January—March: \$500*

April—June: \$375*

July—September: \$250*

October—December: \$125*

Clients who require additional consultations after completion of their estate plan but did not elect to enroll in the Annual Maintenance Program at the time of engagement may either (1) enroll in the Annual Maintenance Program and pay the accumulated fees based on the original date of engagement or (2) pay for the additional services provided based on the Firm’s standard hourly rates.

Legal services required to accommodate changes to any document after the initial date of delivery and additional or advanced planning will be provided at the Firm’s standard hourly rate or at a new flat fee.

Tier 2 Program

The Tier 2 Annual Maintenance Program is designed for clients who desire a detailed, in-depth review of their full estate plan. This plan is particularly recommended for clients who have more sophisticated plans utilizing techniques beyond a Foundational Estate Plan. Some of the more common advanced techniques would include ILITs, BERTs, QPRTs, LLCs, GRATs, and Dynasty Trusts. In addition to the standard benefits received by Tier 1 participants, Tier 2 participants also receive an in-person meeting or telephone conference with an attorney to review their entire estate plan including any advanced techniques they may have or should consider.

Services performed under the Tier 2 program will be provided at the Firm’s standard hourly rates.

Legal services required to accommodate changes to any document after the initial date of delivery will be provided at the Firm’s standard hourly rate or at a new flat fee.

**The rates quoted herein are effective for the program years of 2009 and 2010. The Andersen Firm reserves the right to alter these fees at any time. Notification of any such changes for the upcoming program year will be provided during the Annual Client Education Conference.*