

SCHEDULE OF LEGAL FEES FOR ESTATE PLANNING

Our fee for legal services in regard to estate planning is based upon an hourly rate. It is often difficult to estimate the amount of time that will be expended due to the fact that each client is unique and has different needs. However, in the usual situation, the type of instrument drawn correlates with the amount of work required, and thus we estimate our normal minimum fees which includes the following:

Simple Will	\$325.00 \$450.00	Single Husband and Wife
Simple Codicil (addendum to Will)	\$250.00 \$300.00	Single Husband and Wife
Complex Codicil (addendum to Will)	Charged at hourly rate	
Will with Testamentary Trust	\$2,000.00 \$2,500.00	Single Husband and Wife
Unified Credit Trust	\$3,500.00	Husband and Wife
Revocable Living Trust	\$2,700.00 \$3,200.00	Single Husband and Wife
Addendum to Revocable Living Trust & Codicil to Pour-Over Will	\$425.00 \$625.00	Single Husband and Wife
Income Cap Trust	\$2,800.00	Single
Directive to Physicians (No charge if in addition to any other document)	\$125.00 \$210.00	Single Husband and Wife
Power of Attorney	\$100.00 \$190.00	Single Husband and Wife

The portion of this fee allocable to tax planning is tax deductible.

Services relating to sophisticated tax planning, disposition of an ongoing business or use of other trusts are not included in the above estimates. Such services will be provided on an hourly basis and may possible include:

- Conference with client's accountant, banker or insurance agent,
- Preparation of a temporary will,
- Obtaining detailed financial information regarding the client's assets,
- Recommendations concerning life gift program,
- Preparation of trust agreement for gifts,
- Analysis of current buy/sell agreements,
- Analysis of divorce settlement agreement, if appropriate,
- Recommendations regarding deferred compensation plans,
- Analysis of insurance program,
- Legal research regarding domestic or foreign death of income taxes,
- Legal research regarding community property questions,
- Legal Research regarding applicable law in other jurisdictions.