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To Whom It May Concern:

I have reviewed the copyrighted Non-Grantor, Irrevocable, Complex, Discretionary, Spendthrift Trust. As a lawyer for more than 44 years, I endorse it for the purposes for which it is intended.

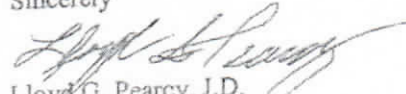
Every sub-part of this Trust represents mainstream and proven elements of the law of Trusts which have endured for many decades. Even the most cursory investigation of any part of the trust will confirm that all its component parts are well settled in the law. Each major feature, such as irrevocability, spendthrift provisions, non-grantor classification and its classification as a complex rather than simple trust, can be found in Scott's landmark treatise on *The Law of Trusts* as well as the works of many other legal scholars. Indeed, it is my understanding that this trust originated with a tax lawyer who had been trained by Professor Austin Scott!

The uniqueness of this trust stems not from any variant legal doctrine as some have supposed, but rather from the unique manner in which the trust *and correlating documents* intertwine provisions that have existed for many decades in less creative iterations.

You have purchased a personalized version of this trust and are entitled to approximately three hours of instruction on how to implement and maintain it. *I cannot emphasize too strongly that this trust and the accompanying documents you have purchased work together as a system to accomplish the purposes for which the trust was created.* Disregarding the instructions you have received, divorcing the trust itself from the accompanying documents, or implementing or maintaining the trust other than as suggested could undermine the purposes of the trust.

To fully comprehend the value of the trust one must analyze its various parts, including related documents, in the context of both the substantive law and Internal Revenue Service regulations. Assuming this trust is matched with the circumstances for which it is designed; and assuming further that it is implemented and maintained as instructed, I believe it will serve your estate and the beneficiaries well.

Sincerely


Lloyd G. Pearcy, J.D.