



**Richard A. Littorno
Littorno Law Group**

Legal Services:

Probate and Trust Administration

Estate Planning, Trusts, Wills

VA Pension Benefit Planning
(VA Accredited)

Tax Planning, (LL.M. Tax)

Medi-Cal Benefit Planning

Licensed to practice in California
State Courts, U.S. Court of Appeals
Ninth Circuit (No.CA), U.S. Tax
Court and before Veterans Affairs

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Dear Clients and Friends,

I want to first take this opportunity to thank you very much for choosing our law firm to assist your family with their estate, tax, VA and Medi-Cal benefit planning needs.

Second, I want to remind you as the New Year approaches that we offer our trust clients our Standard Trust Maintenance Program™ to keep their documents current.

Why have a trust maintenance program? The answer is simple. A maintenance program is a common sense process for both the attorney and client. Almost all of our clients have said that one of the main reasons they would not call or meet with their previous counsel is that as soon as they were in communication with the attorney, the “meter began to run” and they feared that they would be over-billed by “the hour/minute.”

An annual trust maintenance program based on an annual “flat fee” will remove one of the primary barriers preventing you from communicating, providing information, and updating your plan. A trust maintenance program provides an “affordable” means for you to communicate with us (to ask questions that may come up) and to provide the information and documents necessary to keep your estate plan current. Through this model of open communications, consisting of a regular review and updating of assets and the estate plan documents, your plans will stay up to date and run efficiently at the time of your demise or incapacity.

Our Standard Trust Maintenance Program includes:

- Ongoing Trust Funding Advice
- Update of Trust Funding Schedules
- Analysis of Estate, Inheritance, Gift, Income and Property Taxes
- Cash Flow Analysis for VA and Medi-Cal Trusts
- Instructions for Trust Income Tax Return Preparers
- Complimentary Revision of Durable Power of Attorney, HIPAA Release and Advance Health Care Directives

- LegalVault® Account with Electronic Storage of Estate Planning Documents, Financial Information, Deeds, Insurance Policies, Passwords, etc.
- LegalVault® Account with Electronic Secure Remote Access 24/7 to Advance Health Care Directives
- Free Webinars on Various Issues
- Subscription to our Bimonthly Newsletter, "Insight on Estate Planning"
- Free Notarization Services for All Documents

Our standard rate for these services is \$750 per year. We also offer a Concierge Trust Maintenance Program for \$2,000 per year, which includes up to four (4) hours of consultation time with an attorney in addition to all of the services included in the Standard Trust Maintenance Program.

I know that you are interested in making sure that your estate plan is properly maintained and optimized, that various tax liabilities are minimized, and (for many of you) that qualification for VA and Medi-Cal benefits is preserved.

Please return the enclosed application form together with your first annual payment. Upon receipt, we will immediately contact you to implement your membership.

I look forward to continuing to assist your family.

Very Sincerely,



Richard A. Littorno

RAL/cc
Encl.