

1/1/08 re of Laurence Christopher 808-874-0606

Assets: Residence: FMV approx 1,000,000 FIC
ATC Notes and TD^s

I explained advantage of tax trust which includes a credit shelter trust.

Laurence ~~explained~~ explained that he was all for tax planning and tax avoidance but Barbara needs something very simple to sign. As a result he does not want a tax trust. Susan is estranged from ~~her~~^{mother} (divorced herself) at this difficult time so Laurence and Barbara want to exclude her from any distribution.

Amendments:

1. RAS as Succ Trust
MAW / MSH as alt Succ Trust
2. Cont beneficiaries
MAW / ~~MSH~~ MSH ~~unequal~~ or the survivor between them, in equal shrs.

Qtns: Do Laurence and Barbara have pour over wills. No

All assets titled in the Christopher trust. Yes, except the Synthesis Company which is an Oregon nonprofit corp. ownership to be transferred from Laurence to trust

Laurence children: Mark Andrew Morxer and Venetia Andrea Moore.
No money or property.