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Re: Estate Planning

Dear WSPLA Member:

The WSPLA has authorized me to offer estate planning services to the membership at no expenses to the members. This letter serves to describe the documents which we can prepare for you as well as the information we would need to prepare drafts for your review.

The standard documents that most people request are a Last Will and Testament, a Health Care Directive, a Durable Power of Attorney for Health Care Decisions, and a General Power of Attorney with Durable Provisions. Your Last Will and Testament can include estate tax planning provisions based upon your individual situation. I would be happy to consult with you in this regard to determine any estate tax planning provisions would be advisable in your situation.

The information that we need to draft a Last Will and Testament for you and/or your spouse is as follows:

Full name of you and your spouse;

Your county of residence;

Your intent with respect to your mortal remains, (i.e., whether you desire organ donation, and burial or cremation). In addition, if you have pre-arrangements made, we can include a provision stating these arrangements;

Full names of all children and their birth dates. If and children are from a previous marriage or relationship, please denote this in order that we may clarify the Will accordingly;

Whether or not your and spouse have executed a Community Property Agreement;

Whether you wish all of your property and belongings to go to your surviving spouse or if you have wishes other than for everything to pass to your surviving spouse;

Whether you have any specific bequest to any particular person of any specific items or belongings, bearing in mind that under Washington State law, you have the ability to prepare a separate list of tangible personal items which does not have to be incorporated in your Will;

Whether in the event that your spouse should not survive you, you wish for all of your property to pass to your children, share and share alike, or you have wishes otherwise;

If any of your children are minors, if you wish for there to be a trust established for distributions to such children at certain ages and under certain circumstances;

Whether you have any bequest to your parents;

If any of your children are minors, who you wish to appoint as the primary and alternate Testamentary Guardian(s) to raise your children until they reach the legal age of 18;

Whether you wish to have your spouse serve as your primary Personal Representative (Executor) of your estate and the name of an alternate Personal Representative; and

The dates of any Wills which you have previously executed.

The other documents are a Health Care Directive, Durable Power of Attorney for Health Care Decisions and General Power of Attorney.

A Health Care Directive is a statutory form which is often thought of as a "Living Will" whereby you direct your physician that if you are at any time diagnosed to be in a terminal condition or in a permanent unconscious condition, where the application of life sustaining treatment would serve only to artificially prolong the process of dying, you do not wish for such treatment to be rendered to you. In addition, in a Health Care Directive you have the option of choosing whether or not you want artificially provided nutrition and hydration should you be diagnosed to be in a terminal condition or in a permanent unconscious condition.

A Durable Power of Attorney for Health Care Decisions can be thought of as a back up to the Health Care Directive whereby you designate someone to make health care decisions for you should you be unable to do so. This power of attorney states that the general intention is not to receive medical treatment that would postpone the moment of death if you should have an incurable and terminal condition or be in an irreversible coma. This document is similar to the Health Care Directive as far as being applicable only if you are diagnosed with a terminal condition or a permanent loss of consciousness. Under this power of attorney, you are authorizing your designated person to make decisions such as which medical personnel will treat you, what treatment you will receive, whether or not you should have a "Do Not Resuscitate" order, where you would reside, who would be able to provide companionship for you, and gives your designated person the ability to assure that all of your medical bills are handled in accordance with your arrangements. For this document, the information that we will need is whether you wish your spouse to serve as your primary Power of Attorney and who you would wish to serve as an alternate should your spouse be unavailable.

The General Power of Attorney with Durable Provisions is generally made effective only upon your disability and allows your designated power of attorney to act in your stead for all financial purposes. Disability is defined to include the inability to effectively manage your property and affairs for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power, or disappearance. Such disability would have to be evidenced by a written certification of your then attending physician and another qualified physician and incompetence would have to be established by a finding of a court having jurisdiction. As powers of attorney can be very powerful, this one is limited to only take affect in certain circumstances, and not to allow other persons to manage your affairs unless you meet the defined conditions. As with the Health Care Power of Attorney, the information we would need is whether you wish your spouse to serve as your primary Power of Attorney and who you would want to serve as an alternate in the event your spouse would be unavailable.

For any married couples who currently have a Community Property Agreement, I would urge you to review whether or not you should revoke such Community Property Agreement in light of possible estate tax consequences. I would be happy to consult with you in this regard as well as in other estate tax planning and issues that you may have.

Please do not hesitate to contact me at (253) 383-1964 or by email at LLHLAW@aol.com should you have any questions or concerns or wish to consult with me on any of the information contained in this letter.

Very Truly Yours,

LOWENBERG, LOPEZ & HANSEN, P.S.

Leann K. Paluck