

**EXHIBIT A: Sample Will Provision**

**ARTICLE 500  
TANGIBLE PERSONAL PROPERTY**

**1. Memorandum of Wishes.** I may leave a writing separate from this Will disposing of some or all of my tangible personal property. If I do so and the writing can be incorporated by reference into this Will or otherwise be legally binding, I direct that it be incorporated or followed and prevail over the disposition below in this Article. This provision shall apply whether the writing is executed before or after this Will. If my Personal Representative is unable to locate any such writing within thirty (30) days following the date of my death, then my Personal Representative may presume that no such writing exists and shall distribute my tangible personal property in accordance with the remaining Paragraphs of this Will, and if a writing is later found, such writing may be followed or disregarded by my Personal Representative, as he shall determine in his sole and absolute discretion.

**2. Specific Gifts of Tangible Personal Property.** I make the following gifts of tangible personal property:

- a. To my daughter, FIFI LE PEW, of Paris, France, if she survives me by thirty (30) days, my Cartier ruby and diamond 24 karat gold tiara; and
- b. To my son, JACQUES LE PEW, of Detroit, Michigan, if he survives me by thirty (30) days, my Bulgari emerald and yellow diamond platinum pinky ring.

**3. General Gift of Tangible Personal Property.** I give all my tangible personal property (other than items effectively disposed of above) to my husband, PEPE LE PEW (my "Husband"), if he survives me by thirty (30) days. If my Husband does not survive me by thirty (30) days, then I give all my tangible personal property (other than items effectively disposed of above) to my children who survive me by thirty (30) days, in shares of substantially equal value, to be distributed as they shall agree. If they shall fail to agree within four (4) months from the date of my death, my Personal Representative shall sell the property as to which there is no agreement and add the proceeds to my residuary estate. The guardian of or person in

loco parentis to any child of mine shall represent him in the division of the property, receipt for any property distributable to that child during his minority or disability and shall deliver said property to the child, or the sales proceeds therefrom, upon his attaining the age of eighteen (18) years.

**4. Gift Includes Insurance.** A gift of property under this Article includes my rights under any insurance policies related to such property or the proceeds of such policies.

**5. Payment of Packing, Shipping and Delivery Expenses.** The expense of packing, shipping, insuring and delivering tangible personal property to an individual under this Article at such individual's residence or place of business shall be paid by my Personal Representative as an administration expense.

**6. Tangible Personal Property.** For purposes of this Will, the term "tangible personal property" shall mean all property that is not real estate and whose value is its own substance, including, but not limited to, personally held art, antiques, stamp and coin collections and other collectibles, clothing, jewelry, motor vehicles, aircrafts, boats, household furnishings, domestic animals and books. For purposes of this Will, the term "tangible personal property" shall also include frequent flyer miles, club memberships, rewards points, season tickets and event subscription plans, to the extent transferable. Such term shall not include property primarily held for investment purposes, property held for use in a trade or business, securities, ordinary currency, cash, bullion or any other papers which are only evidence of intangible property rights.

**EXHIBIT B: Sample Assignments of Property to Revocable Living Trust**

ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY\*\*

I, RICHARD RICH, of Chicago, Illinois, hereby assign, transfer, and set over to myself, as trustee of the Richard Rich Trust dated January 6, 2007, all tangible personal property now owned or hereafter acquired by me, other than that which is held for the production of income or used in a trade or business, to be held and disposed of pursuant to the terms of that instrument and any amendment thereto.

I hereby represent and warrant to the assignee that I am the absolute owner of said property, that said property is free and clear of all liens, charges, and encumbrances, and that I have the full right, power, and authority to transfer said personal property and make this assignment.

Dated this 22th day of February, 2009,

---

RICHARD RICH, Individually and as Trustee

*\*\* Form provided by Laurence J. Kline, Hoogendoorn and Talbot LLP, Chicago, IL*

**EXHIBIT C: Sample of Separate Writing Disposing of Tangibles**

**JANE DOE  
MEMORANDUM REGARDING DISPOSITION OF CERTAIN  
TANGIBLE PERSONAL PROPERTY  
DATED April 29, 2008**

In paragraph 1 of ARTICLE THIRD of my Will dated April 29, 2008, I expressly incorporate by reference this memorandum into my Will.

I expressly reserve the right to revoke or alter this memorandum at any time prior to my death. I do not intend this memorandum to create any present rights in any of the persons mentioned here. If an item of property listed in this memorandum is not owned by me at my death, then the gift of that item shall be null and void. All provisions in my Will pertaining to the disposition and distribution of property shall also apply to the distribution and disposition of the property listed in this memorandum.

I direct that upon my death, my Personal Representative distribute the following items of my tangible personal property as follows:

- 1. I give to my daughter, DONNA DOE, my Royal Dalton “Old English Rose” china.**
- 2. I give to my granddaughter, DEBORAH DOE, my Tiffany & Company solitaire 2.86 karat diamond platinum engagement ring and my Tiffany & Company diamond and platinum “Etoile” wedding band.**
- 3. I give to my grandson, JOHN DOE III, my 3 James Swift West etchings entitled “Morning,” “Noon” and “Night” dated 1947.**
- 4. I give to my dear friend, MICHELLE OBAMA, my antique walnut armoire by Dobbs Furniture that has a greek key pattern engraved on the front door.**

If any of the above beneficiaries does not survive me by 30 days, then his or her gift shall lapse and pass as part of the general bequest of tangible personal property in my Will.

---

JANE DOE

## **EXHIBIT D: State Statutes that Authorize Side Letters/Memoranda**

### I. States that Authorize Incorporation By Reference

- a. Alabama (Ala. Code § 43-8-139)
- b. Alaska (AS § 13.12.510)
- c. Arkansas (A.C.A. § 28-25-107)
- d. Colorado (C.R.S.A. § 15-11-510)
- e. Delaware (*Walsh v. St. Joseph's Home For Aged*, 303 A.2d 691 (Del. Ch. 1973))
- f. Florida (F.S.A. §732.512)
- g. Hawaii (HRS § 560:2-510)
- h. Idaho (I.C. §15-2-510),
- i. Maine (M.R.S.A. § 2-510)
- j. Massachusetts (M.G.L.A. 190B § 2-510—effective in the year 2011)
- k. Maryland (Md. Code, Estates and Trusts §4-107)
- l. Michigan (M.C.L.A. § 700.2510)
- m. Minnesota (M.S.A. § 524.2-510)
- n. Montana (MCA §72-2-530)
- o. Nebraska (Neb.Rev.St. § 30-2335)
- p. New Jersey (N.J.S.A. § 3B:3-10)
- q. New Mexico (N. M. S. A. 1978, § 45-2-510)
- r. North Carolina (N.C.G.S.A. § 31-51)
- s. North Dakota (NDCC, 30.1-08-10)
- t. Ohio (Ohio Rev. Code §2107.05)
- u. Pennsylvania (*see e.g. In re Sciutti's Estate*, 92 A.2d 188 (Pa. 1952))

- v. South Carolina (So. Car. Code § 62-2-509)
- w. South Dakota (SDCL § 29A-2-510)
- x. Texas (limited—*see Allday v. Cage*, 148 S.W. 838 (Tex. Civ. App. 1912))
- y. Utah (U.C.A. § 75-2-510)
- z. Washington (Code Wash. Ann. §11.12.255)
- aa. Wisconsin (W.S.A. §853-32),

II. States that adopt the Uniform Probate Approach, Expressly Authorizing a Separate Writing

- a. Alaska (AS § 13.12.513)
- b. Arizona (A.R.S. § 14-2513)
- c. Arkansas (A.C.A. § 28-25-107)
- d. Colorado (C.R.S.A. § 15-11-513)
- e. California (Cal.Prob.Code § 6132)
- f. Delaware (12 Del.C. § 212)
- g. Florida (F.S.A. §§ 732.515)
- h. Idaho (I.C. §§ 15-2-513)
- i. Iowa (I.C.A. § 633.276)
- j. Kansas (K.S.A. §59-623)
- k. Maine (18-A M.R.S.A. § 2-513)
- l. Massachusetts (M.G.L.A. 190B § 2-513- effective beginning in 2011)
- m. Michigan (M.C.L.A. § 700.2513)
- n. Minnesota (M.S.A. § 524.2-513)
- o. Missouri (M. Rev.Stat. § 474.333)
- p. Montana (MCA 72-2-533)

- q. Nebraska (Neb.Rev.St. § 30-2338)
- r. New Jersey (N.J.S.A. 3B:3-11)
- s. New Mexico (N. M. S. A. 1978, §45-2-513)
- t. North Dakota (NDCC § 30.1-08-13)
- u. South Carolina (So. Car. Code §§ 62-2-512)
- v. South Dakota (SDCL § 29A-2-513)
- w. Utah (U.C.A. §§ 75-2-513)
- x. Virginia (Va. Code Ann. § 64.1-45.1)
- y. Washington (Code Wash. Ann. §§ 11.12.260)
- z. Wyoming (W.S.1977 § 2-6-124)