



JOHN F. ROBBERT - ATTORNEY AT LAW

Admitted in Delaware, Maryland and Louisiana

LETTER OF INSTRUCTION

This Letter of Instruction is dated this 17th day of March, 2015, and is addressed to Carrie Simples, the successor trustee of the Sample Living Trust, dated March 17, 2015 (the "Trust"),

In Article Ten of the Trust we have created a trust known as the Joe Richard Sample Unitrust for the benefit of Joe Richard Sample and his children. In that Article we have granted the trustee the discretion to make distributions of income and principal to Joe, to his children, or to third parties on their behalf. In addition, our Trustee is also given the discretion to distribute principal to a second trust for the benefit of Joe which second trust is to be known as the Joe R. Sample Independent Trust. The purpose of this letter is to provide guidelines to Carrie, and to whomever else might be acting as the Trustee of the Trust, in the exercise of that discretion.

In making discretionary distributions to Joe Richard Sample, or to his descendants, we desire that each of our beneficiaries develops a strong work ethic, is a productive and contributing member of society, and provides for those who are dependent on him for care and support. Accordingly, our Trustee shall always consider these issues as well as other known resources available to a beneficiary before making discretionary distributions.

We structured Joe's share of our estate as a Unitrust so as to relieve him of the task of investing, distributing and, otherwise managing, what for him would be a large sum of money. We chose the Unitrust to enhance the possibility that Joe would have income over the course of his entire life.

On the other hand, we do not know what the future will bring and Joe's ability to manage money may improve at which point he may well be capable of managing a trust. In order to prepare for that possibility, and we hope eventually, we have instructed our Trustee to distribute principal from the Unitrust to the Joe R. Sample Independent Trust, a trust wherein Joe may serve as the trustee.

In the event that Joe Richard Sample exhibits the capacity to manage his own trust, we encourage our Trustee to distribute ten percent (10%) of the value of the assets in Joe's Unitrust to a separate trust to be known as the Joe R. Sample Independent Trust. If Joe continues to manage his affairs in a prudent and reasonable manner, and is providing for those dependent on him, our Trustee may make additional distributions to the Joe R. Sample Independent Trust.

In helping to determine whether or not Joe has the wherewithal to manage his Independent Trust, our Trustee may select and consult with Joe's employer, physician, family members or any other person with a private relationship with Joe; our Trustee may condition distribution on Joe's consent to any of these contacts.

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As a further condition to making distributions to the Joe Richard Sample Independent Trust, our Trustee may require the appointment of a co-Trustee to serve along with Joe who may, pursuant to Section 3.03 of the Trust, serve as the sole trustee of his trust share. Even if Joe is acting as the sole trustee of his trust share, it is our intension that our Trust Protector have the power to remove and replace Joe as need be.

Whether Joe is serving alone as trustee or is serving with a co-trustee, we have additional ideas on how the Joe R. Sample Independent Trust should be managed. The primary purpose of the trust is to enable Joe to maintain a reasonable, but not excessive, standard of living throughout his life. It is therefore our desire that the preservation of principal over his lifetime be a priority, but not a mandate. Our intent is not necessarily to preserve principal until the death of Joe but rather to insure that principal is preserved for as much of his lifetime as possible consistent with the guidelines that we have established herein.

In order that our Joe might learn how to develop and implement a sound fiscal plan, including how to manage his investments, we encourage our Trustee to involve Joe in the management of his trust share once he has shown the aptitude and desire to do so.

We are extremely concerned that if we both passed away in the near future, access to his trust assets would not be in Joe's benefit. If the consequence of erring on the side of caution is this lack of access, then so be it, especially if it means that our son Joe will always have a roof over his head and some means of support. The alternative is a risk that we are not willing to take, at least, for now.

Finally, we acknowledge that being a Trustee is not a simple task and more often than not involves just saying NO to a beneficiary who sees things differently. We encourage our Trustee to act with compassionate firmness and we encourage Joe to be patient and understanding with his Trustee if not with these instructions. Joe, if you have a complaint, it is with us and not with your Trustee.

These instructions may not be perfect but they were crafted with love and concern and we hope that they are received that way.

Sincerely,

Richard C. Sample

Joanne D. Sample