PATRICIA E. KEFALAS DUDEK & ASSOCIATES

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NOTICE OF FEES TO ALL POTENTIAL POOLED ACCOUNT SUB-ACCOUNT HOLDERS

To Whom It May Concern:

This letter is to inform you that upon opening a sub-account with one of the Pooled Accounts Trusts managed by our office, there will be charges in addition to your Joinder Fee. There will be a charge for any disbursement made out of your sub-account by our office, that charge reflects the time it takes for our staff to write the check, secure the necessary signature, prepare any paperwork needed to document the distribution and mailing the check.

Our office will also charge for any time spent maintaining your sub-account. For example reconciling account statements and/or collecting information for tax work, preparing information for the Family Independence Agency, Social Security Administration or Community Mental Health.

If you request that we assist you with obtaining information for disbursements, for example, helping you make travel arrangements, you will be charged for staff's time as well. Currently, Patricia Dudek's time is charged at \$200.00 per hour and administrative staff is charged at \$85.00 per hour. There is a 2% administrative fee to cover the cost of copying, postage, faxes, long distance calls and there is a minimum charge of .25 for all entries. Finally, there will be an additional charge for the accountant to prepare necessary trust tax returns and requested personal tax returns. Please note that all requests for disbursements may take five (5) to seven (7) business days to process.

The services of Patricia E. Kefalas Dudek and her staff at Patricia E. Kefalas Dudek & Associates are in high demand. As a result, Ms. Dudek (Patti) has an "of counsel" arrangement with the Mall Malisow Firm, P.C. The two firms work together to provide comprehensive services to their mutual clients. This arrangement does not change the obligation of the legal professionals to keep your private information confidential. Finally, by retaining Patricia E. Kefalas Dudek you are consenting to this arrangement. You will, as always receive one bill with the person who worked on your matter identified by initials (unless other arrangements have been made).

I agree to the above listed fees and understand that they may increase periodically. that these bills will be paid directly from my sub-account and request copies of my	
to be sent to:	

Date: