

October 13, 2005

Social Security Administration

*Re: The Irrevocable Special Needs Trust f/b/o \_\_\_\_\_*  
*Social Security No. \_\_\_\_\_*

To Whom It May Concern:

The purpose of this letter is to notify you that \_\_\_\_\_ has established an Irrevocable Special Needs Trust in accordance with 42 USC 1396p(d)(4)(A). Because the assets are not available to him for support, nor are they in his name, establishment of this trust does not affect \_\_\_\_\_ benefits.

Enclosed for your review please find the following:

1. A copy of The Irrevocable Special Needs Trust f/b/o \_\_\_\_\_
2. Copy of Social Security Administration's letter acknowledging that this trust is an exempt asset.

If you have any questions regarding this notice please contact me at your earliest convenience

Sincerely,

Patricia Kefalas Dudek  
Attorney at Law

Enclosures

December 9, 2002

Social Security Administration (local office)  
or  
The Family Independence Agency (local office)

***Re: The Friends of CLS, Inc. Pooled Accounts Trust f/b/o John Doe***

To Whom It May Concern:

The purpose of this letter is to notify you that John Doe has established a sub-account within the Friends of CLS, Inc. Pooled Accounts Trust. Friends of CLS, Inc., a non-profit organization, in accordance with 42 U.S.C. §139p(d)(4)(c), established a pooled accounts trust entitled "The Pooled Accounts Trust of Friends of CLS, Inc."

Subsequent to the Trust's inception, John Doe signed a Joinder Agreement that effectively created the sub-account of this Friends of CLS, Inc. Trust. John Doe does not have access to the funds in the trust nor decision making control over disbursements. Because the assets are not available to him for support, nor are they in his name, establishment of this pooled accounts trust does not affect John Doe's benefits.

Enclosed for your review please find the following:

1. A copy of John Doe's Joinder Agreement
2. A copy of Social Security Administration's letter acknowledging that a pooled accounts trust is exempt
3. A copy of the Medical Service Administration's (FIA) letter accepting pooled accounts trusts as exempt.

If you have any questions regarding this notice or the pooled accounts trust, please contact Patricia E. Kefalas Dudek at 248-645-9400 at your earliest convenience.

Sincerely,

Enclosures