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June 10, 2025

Dear Valued Client,

When DesRosiers & Tierney, LLC was formed over a decade ago, one of our founding principles was to provide "fee certainty" to clients. With this in mind, we are excited to offer the opportunity to enroll in our Client Maintenance Program. This is an optional service designed to provide the legal services you may require throughout the year, at a fixed cost. Please take a moment to review the below information or call our office to discuss the Client Maintenance Program with a member of our Team.

Client Maintenance Program:
Like anything of value, your Estate Plan will require some degree of maintenance to operate as intended when the time comes. Whether it is a change in your family or your wishes, an acquisition or sale of an asset, or a change in the law; events will occur that require legal counseling and updates to your documents. To address this reality, our Client Maintenance Program is designed to meet the challenges that may occur on a yearly basis and offer a budget friendly, fixed-cost option to legal fees.

The Client Maintenance Program is an opportunity to receive a multitude of legal services throughout the year at a fixed cost. Participants in the program pay an annual flat fee and are not billed for covered services. The Client Maintenance Program offers two levels of service.

Basic Plan: Recommended for Estate Planning Clients with Joint or Separate Revocable Living Trusts, Irrevocable Income Only Trust(s), and Will Based Plans.

Services Included: Phone conferences, virtual and in person meetings with our attorneys, assistance with Trust Funding and re-titling of assets, preparation of real estate documents for re-finances and new purchases (Deeds, Trustee's Certificates, and Homestead Declarations) for properties in Massachusetts, Maine, and New Hampshire, annual review meeting (in person or virtual), D&T Quarterly Newsletter where you are kept up to date with any potential changes in the law that may impact your Estate Plan, Notary Public services, updated Durable General Powers of Attorney each year, Durable General Powers of Attorney, Health Care Powers of Attorney and HIPAA Authorizations of all household members, 20% discount on all plan restatements and new planning.

<u>Advanced Plan</u>: Recommended for Clients with Joint or Separate Revocable Living Trusts, Irrevocable Income Only Trust(s), Irrevocable Life Insurance Trust(s), Limited Liability Companies, Delaware Series LLCs, Domestic Profit Corporations, Family Limited Partnerships, or Private Foundations.

Services Included: All services listed under the "Basic Plan," in addition to, Irrevocable Life Insurance Trust Administration (coordination of premium payment and Demand Right Notifications "Crummey's"), filing of Annual Reports for Limited Liability Companies and Domestic Profit Corporations, preparation of Annual Corporate Shareholder and Director Meeting Minutes, small business legal counselling, discounted Operating Agreement Amendments, and/or discounted personal income tax returns. (Limited to a maximum of two corporate entities, services needed for more than two entities may incur additional costs.)

Services <u>NOT</u> Included: With either the Basic or Advanced Plan, the following services and costs are not included and will be billed separately: <u>Recording Fees</u> paid to the Registry of Deeds (for real estate transfers), <u>Corporate Filing Fees</u> paid to the Secretary of State's Office, <u>Trust Restatements</u> and <u>Additional Trusts</u> (offered at discounted rates).

<u>Costs:</u>
Basic Plan: $750.00 for 2025.
Advanced Plan: $1,500.00 for 2025.

In subsequent years, clients participating in the Program will have the option to renew and be billed after the first of the year. There is no requirement to participate in the Client Maintenance Program, clients not enrolled will be billed hourly in accordance with our prevailing rates.

If you have any questions regarding the Program, the fee arrangement or whether the Client Maintenance Program is right for you, please do not hesitate to contact us.

<u>If you are interested in enrolling, kindly complete and return the enclosed form or call our office today to speak with a team member.</u>

Sincerely,

James M. Tierney, Esq., CPA, LL.M.
DesRosiers & Tierney, LLC

Sincerely,

Brian J. DesRosiers, Esq., LL.M.
DesRosiers & Tierney, LLC

Encls As Stated
2025 Client Maintenance Program Letter

DesRosiers & Tierney, LLC

Client Maintenance Program Enrollment
FOR SERVICES TO BE RENDERED JANUARY 1, 2025 - DECEMBER 31, 2025

Client Name(s):	
Email & Cell phone:	
Primary Attorney:	

	Basic Plan	Advanced Plan
Enroll me in the:		

Check All that Apply:	I have moved or have updated contact information
	There has been a change in my health or family
	There has been a significant change in my assets

Enclosed is a Check in the Amount of:

	$750.00 for enrollment in the Basic Plan
	$1,500.00 for enrollment in the Advanced Plan