FEE SCHEDULE

EAGLE & FEIN
ATTORNEYS & COUNSELORS AT LAW

Level I - Planning

Will Centered Estate Planning without Tax Planning Provisions **$750.00 - $1,500.00**

Includes:

- A Will
- General Power of Attorney
- Health Care Power of Attorney
- Living Will

If married, each spouse's plan includes the above.

Will Centered Estate Planning with Tax Planning Provisions **$2,000.00 - $4,500.00**

Includes:

- A Will
- General Power of Attorney
- Health Care Power of Attorney
- Living Will
- Letter of Instruction to assist in Changing Beneficiaries

If married, each spouse's plan includes the above.

Medicaid Planning **$4,500.00 - $9,500.00**

Includes:

- Pre-planning for Medicaid
- Emergency planning, if necessary
- Eligibility Determination
- Spend Down Requirements
- Gifting ability
- Using Irrevocable or Revocable Living Trusts, when applicable

If married, each spouse's plan includes the above.

Living Trust Centered Estate Plan **$3,500.00 - $7,500.00**

Includes:

- A Revocable Living Trust
- A Will
- General Power of Attorney
- Health Care Power of Attorney
- Living Will
- Affidavit of Trust
- Comprehensive Funding – we are responsible to assure that your trusts are "fully funded"
- Design of your unique planning provisions
- Explanation of each planning tool
- Review of each document
- Six-month meeting

If married, each spouse's plan includes the above.

Level I - Planning (continued)

Annual Meetings	**$500.00 - $2,000.00**

Includes:

- Annual Amendment to your Living Trust, if necessary, due to changes in goals and objectives
- Technical Amendments, if necessary
- Attorney's "Improvements" in Language to your Living Trust, if necessary
- Review of funding of your Living Trust
- Quarterly newsletter
- Review of your existing plan
- Review of additional estate planning tools which may be useful due to a change in circumstances

If married, each spouse's plan includes the above.

Level II - Advanced Planning - Implementation

Irrevocable Life Insurance Trust (without Level I)	**$2,500.00 - $5,000.00**
Irrevocable Life Insurance Trust (with Level I Planning)	**$3,500.00**
Family Limited Partnership or Limited Liability Company	**$10,000.00**
Sale to Intentionally Defective Irrevocable Grantor Trust (IDIT) *Includes IDIT and Family Limited Partnership*	**$25,000.00**
Charitable Remainder Trust	**$5,000.00**
Charitable Lead Trust	**$5,000.00**
Grantor Retained Trusts and Personal Residence Trusts	**$5,000.00**
Cash Flow Analysis with Gifting Recommendations	**$3,500.00**
Off-Shore Asset Protection Trust	**$25,000.00 - $50,000.00**
Other Advanced Planning Tools	**To be Quoted in Advance**

Wealth Strategies Design Planning Process

To be quoted in advance based on our Billing Philosophy. *Only appropriate for a client with a net work of $5,000,000.00 or more.*	**Minimum fee of $7,500.00**

All planning includes design of your unique planning provisions, explanation of each planning tool, review of each document, and six-month meeting. Fees do not include filing fees or outside counsel fees.

Post Mortem Administration

.5% of the Value of the Estate as determined for Federal Tax Purposes. Minimum Fee of $10,000.00 or Hourly at the rates set forth below.

Probate Administration

Hourly Rates Determined as follows:

$300.00	**Principal Attorney**
$180.00	**Associate Attorney**
$165.00	**Senior Accountant**
$135.00	**Staff Accountant**
$100.00	**Junior Accountant**
$95.00	**Legal Assistant/Paralegal**

Billed monthly pursuant to a fee agreement.

Business Continuation Planning, Business Transactions, Corporate Counsel, ESOPs, ERISA, Probate and Trust Litigation, and Tax Controversies

Hourly Rates Determined as follows:

$300.00	**Principal Attorney**
$180.00	**Associate Attorney**
$165.00	**Senior Accountant**
$135.00	**Staff Accountant**
$100.00	**Junior Accountant**
$95.00	**Legal Assistant/Paralegal**

Billed monthly pursuant to a fee agreement.

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