

AFFIDAVIT OF LIONEL HUTZ

I, Lionel Hutz, of Springfield, Commonwealth of Massachusetts, having personal knowledge of the facts herein stated, under oath depose and say as follows:

1. I am an attorney licensed to practice in the Commonwealth of Massachusetts, having been a member of the bar of the Commonwealth of Massachusetts since 1984. I have specialized throughout my career in estate planning and tax planning.
2. I was the principal draftsman of the Jones Family 1994 Irrevocable Trust dated November 1, 1994 (the "1994 Trust").
3. A primary purpose of the 1994 Trust is to minimize the imposition of federal transfer taxes on the assets held in the trust.
4. In drafting the sub-trusts under Article III of the 1982 Trust, I included language providing that the Disinterested Trustee is authorized to distribute principal and income to the beneficiaries of the trust under Section 1.1, i.e., the children of Alexander Jones. In addition, I included language in Section 4.3 of the 1994 Trust providing that "whenever the Disinterested Trustee may make payments or distributions of income or principal to any person, the Disinterested Trustee may apply the same in such manner as they determine to be for the benefit of such person." The purpose of this additional language is to authorize the Disinterested Trustee to make discretionary distributions by means other than a direct distribution to a beneficiary, for example by distributing income and principal to a trust for the benefit of the beneficiary. Among other things, such a distributive power would allow the Disinterested Trustee to respond to changes in the tax law by moving the assets of a sub-trust under the 1994 Trust to another trust with provisions that would be more favorable from a tax perspective. In short, it was intended

that the fiduciary distributive power under Section 1.1 of the 1994 Trust would authorize the Disinterested Trustees thereof to distribute all of the principal and income of such trust to the trustees of another trust for the benefit of the same beneficiaries, without the need for the consent or approval of any beneficiary or court.

Executed under seal the ____ day of _____, 2016.

Lionel Hutz

COMMONWEALTH OF MASSACHUSETTS

COUNTY OF _____

On _____, 2016, before me, the undersigned notary public, personally appeared Lionel Hutz, proved to me through satisfactory evidence of identification, which were _____, to be the person whose name appears on the foregoing instrument, and acknowledged to me that he signed it voluntarily for its stated purpose.

Notary Public

My commission expires: