MEMORANDUM DISPOSING OF

NON-BUSINESS TANGIBLE PERSONAL PROPERTY

My Will and/or Revocable Living Trust refer to the distribution of tangible personal property in accordance with a written memorandum separate from my Trust and Will. I hereby make this written statement for that purpose. The "ON" column indicates whether the item is to pass to the designated person on my death ("M") or the death on my spouse ("S") if later.

Description of Item:	**To Be Distributed To:**	**ON:**
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Unless otherwise indicated, if the person named to receive a particular item does not survive me by 10 days, such bequest shall lapse and the item shall pass pursuant to the other provisions of my trust or will. Items will pass to the above persons only to the extent such items are owned by me or my trust at my death, and will not be substituted for or replaced. Additional bequests may be made by me on another copy of this form.

_____ _____

Date Sign Above and Print Name Here: