

APPENDIX A - Waiver of Liability

Dear Client:

Because of the value of your estate, and the concomitant adverse tax consequences associated with such an estate, it is the recommendation of this office that you see an estate planner to assist you in drafting your will. The costs associated with seeing a civilian attorney qualified to construct a will specifically tailored to your particular situation are far outweighed by the savings such a will can garner for you. Despite this recommendation, and with full awareness of the adverse tax consequences of doing so, you have requested a will drafted by this office, even though such a will does not have any tax avoidance features.

Very respectfully,

Sam Denton,
U.S. Army Legal Assistance Attorney
Texas Military Forces
Legal Assistance Office

I / We, (please print your name(s)) _____

and _____ have read the foregoing letter, understand the same, and still desire to have a will prepared by Sam Denton, of the Texas Military Forces Legal Assistance Office. I fully understand that this will does not take into account the effect of tax consequences on my estate or utilize any estate planning devices to minimize my estate's tax liability.

APPROVED THE ___ day of _____, 20__

Client

Client