

ACCOUNTING LETTER TO BENEFICIARIES

January 10, 20xx

Richard Franklin
10 Appleberry Road
Mayberry, ST, xxxxxx

Dear Richard:

Please find enclosed the annual accounting for the Jane Smith Living Trust. This accounting is for the period from January 1, 20xx to December 31, 20xx. Please review it carefully and indicate your acceptance by signing and returning the Summary Schedule at the top of the packet. If you have any questions or concerns, please don't hesitate to contact me.

Sincerely,

Randy Roe
22 Fairview Lane
Anytown, ST xxxxxx
(000) 000-0000