

PLAN OF ARIZONA SPECIAL NEEDS TRUST

TRUSTEE FEES

For accounts primarily invested in FIB&T's investment models and annuities.

Management Fee

1.00% (based on the account's fair market value less real estate, minerals & annuities)
.65% Assets Managed in Annuities

Minimum Annual Account Fee \$300

OTHER FEES

Property Management Fees (based on gross income from the property)

Commercial Rental.....	9%	Farm Share Crop.....	8%
Farm Cash Rent.....	6%	Minerals.....	5%

Extraordinary Fees \$150/hour for officer \$75/hour for clerical

Real Estate Fees \$100 Flat Annual Fee per Deed

CPA cost to prepare Fiduciary Tax Returns for Irrevocable Trusts vary and are passed through to SNT

TRANSFER / TERMINATION FEES

Transfer Fees

Securities	\$20 per issue when transfer is made directly to a broker's DTC \$35 per issue when physical certificate is presented
Cash	No additional charge
Other Assets	\$100 minimum per asset based on complexity of asset (including, but not limited to, promissory notes, limited partnerships, real estate, and mutual funds)

Termination Fees \$150/hour for officer \$75/hour for clerical

Minimum Termination Fee \$500

Regular management fees will be charged through date of distribution.

Acknowledgement

Date

Acknowledgement

Date