



## THE RACK LAW FIRM, P.C.

A PROFESSIONAL LAW CORPORATION

### Do You Have ESP?

Extrasensory Perception, or “ESP,” enables a person to see and understand things which cannot be seen by the rest of us. ESP is a special gift, and (if it truly exists) it is given only to a select few.

At our Firm, however, clients have the ability to participate in another version of ESP that enhances one’s vision to evaluate the present and anticipate the future. The “Estate Steward Program®” also known as ESP, was established to provide our clients with a structured method of reviewing and updating estate planning documents in the context of changing family, financial and legislative circumstances. This review is especially timely in an environment of transient Federal tax legislation and wholesale reform of the law of trusts in Virginia. ESP helps those participating clients to get legal and tax advice in order to minimize uncertainties and to adjust their planning accordingly.

In a modest way, yet with pride, we perceive the Estate Steward Program® as a special gift to our clients (though, admittedly, there is a nominal annual fee). ESP clients benefit from an annual office consultation with our estate planning attorneys to ensure the currency and effectiveness of their trusts, wills, powers of attorney and advance medical directives. We also work with clients to compile an Asset Matrix, which serves as a checklist for ensuring that the current financial resources reflect the proper title or beneficiary designation to be in sync with the estate plan. We also send updates to advise our clients of changes in Federal or Virginia laws on estate, trust, gift and tax matters which may affect their core estate planning instruments drafted previously by the Firm. Clients also receive the Firm’s quarterly newsletter and special e-mail advisories (called “*e-Legals*”) on various legal topics during the year.

While it may not enable you to see things that others cannot see, our version of ESP will clearly allow you to improve your vision of your future legacy and to be an attentive steward for the benefit of your family. If you are a client of the Firm and would like to receive a copy of the ESP Enrollment Agreement, please call Tracey Nicolai (605-5000) or visit our website at [www.racklaw.com](http://www.racklaw.com) to download, print and mail to us. Feel free to call if you have questions or would like to arrange an ESP consultation.