

THE ROSEN & ROSEN LAW FIRM

ATTORNEYS AT LAW

6750 West Loop South, Suite 800
Bellaire (Houston), Texas 77401
Tel: 713-222-1502 / Fax: 713-665-6818

www.rosenfirm.com

PAUL B. ROSEN*

JENNIFER D. ROSEN

JEREMY D. ROSEN

*Board Certified Personal Injury Trial Law

E-mail: paul@rosenfirm.com

E-mail: jennifer@rosenfirm.com

E-mail: jeremy@rosenfirm.com

*Also Licensed in New York

September 1, 2017

To Whom It May Concern:

In reference to the Trust Documents enclosed, it is my professional opinion that the Spendthrift Trust is consistent with Scott on Trust Law and meets all the provisions of the Internal Revenue Code. It is written in full accordance with Scott on Trust Law to be a legal trust when used in accordance with federal, state and local laws.

Sincerely,



Paul B. Rosen