

SPECIAL ASSET INVESTMENT EVALUATION

(FOR NON-DIRECTED TRUST)

To: Investment Committee

From: Client Advisor

Date: (mm/dd/yr)

Account Title:

Description of Special Asset:

Relevant Trust Language:

a. Does the trust allow for retention of the special asset?

☐ Yes ☐ No

b. Does the trust have indemnification to trustee?

☐ Yes ☐ No

c. Does the trust allow for purchase and/or sale?

☐ Yes ☐ No

Estimated Market Value of Asset:

 \$

Market Value of Total Account:

 \$

LLC, LLP, S CORP, C CORP, POOLS, ETC.

What is the nature of the business/entity:

What type of ownership (stock, debt, partnership, LLC, etc?)

What % ownership of the business?

If majority interest or voting control, will we receive ongoing financial statements or information of financial condition?

What is the relationship of the beneficiaries to this asset?

Significant liabilities/debt?

Financial obligations of the trust to the business?

Does this trust own real estate?

Is this an investment entity?

CHECKLIST OF ATTACHMENTS:

- ☐ Current Financial Statements (mandatory for all reviews)
- ☐ Ownership documents (e.g. LP/LLC agreement — **Initial Review Only**)
- ☐ Rationalization of Structure (when complex, and if available)
- ☐ Purchase & Sale Agreement (if applicable)
- ☐ Note (if applicable)
- ☐ Business Valuation (if not available, when)
- ☐ Other documents associated with transaction (i.e. guarantees, collateral agreements, etc.)

INSURANCE POLICY

Is this special asset an insurance policy?

☐ Yes ☐ No

Has the current life insurance review been complete?

☐ Yes ☐ No

REAL ESTATE – NOT IN AN ENTITY, DIRECTLY OWNED BY THE TRUST

Has there been a current appraisal completed?

☐ Yes ☐ No

If NOT, have we secured a release from the beneficiaries?

☐ Yes ☐ No

Are there any environmental concerns?

☐ Yes ☐ No

Are we knowledgeable and aware of the present conditions and status?

☐ Yes ☐ No

Is there insurance covering the property?

☐ Yes ☐ No

If NO, is it needed?

☐ Yes ☐ No

Are there loans outstanding either secured by the property or otherwise related to the property?

☐ Yes ☐ No

NOTES

Parties to Note

Copy of Note

☐ Yes ☐ No

Interest Rate:

%

Payments Current?

☐ Yes ☐ No

OTHER (E.G. MINERAL INTERESTS)

What is the special asset?

Is information about the special asset readily available?

COMMENTS:

Prepared by:

Client Advisor

Signature

Print

Date

Approved by:

Corient Investment Committee

Signature

Print

Date