



Cutler Law Office, LLC

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Kenneth A. Smith
327 Sandra Drive
Winchester, Kentucky 40391

RE: Estate Administration of the Linda L. Smith Living Trust

Dear Kenneth:

Thank you for retaining our firm for representation of you as Trustee of the Linda L. Smith Living Trust. Our services are billed on an hourly basis with time being charged in tenths of an hour (6-minute blocks) or a part thereof. My time is billed at \$300 per hour. The rate for our paralegal and support staff range is \$100 per hour. We will use our discretion in staffing, to provide services in the most efficient and economical manner to you. If two or more of us are serving you at the same time (for example, at an intra-office conference or in a meeting with you), normally each person's time will be billed.

Our rates are reviewed at least annually, with rates typically adjusted in January. The new rates will be effective for projects begun after a rate change or where existing work continues for more than three months after the rate change.

In addition to our fees, we will be entitled to payment or reimbursement for expenses incurred while serving you, including, for example, expenses for travel (except mileage), photocopies by an outside source, messenger and delivery service, computerized research beyond our normal subscription costs, parking, court reporters, court costs, postage greater than \$5, and filing and recording fees. Unless special arrangements are made at the outset, fees and expenses of others will not be paid by us and will be the responsibility of and billed directly to the client.

Our statements for services and expenses are usually issued monthly and are payable upon receipt. However, we reserve the right to delay sending a statement if warranted by the circumstances. A late payment charge at the rate of 8% per year will be added to the balance due on amounts which remain unpaid 30 days or more.

If our office represents you on more than one matter, it is likely that you will receive a separate statement for each matter, and the statements may be sent to you on different time schedules, especially if the matters are under the supervision of different attorneys.

We reserve the right to withdraw from our representation if, for example, you fail to honor the terms of this engagement letter or fail to follow our advice on a material matter, or if, in our view, any facts or circumstances arise that would render our continuing representation unlawful or unethical. For example, the Canons of Legal Ethics preclude us from knowingly providing false information to a court, and if this happens we may be required to correct the information even if our client does not wish to do so.

If at any time during the course of our representation we learn of a conflict of interest, we will take immediate steps to inform you of the conflict and attempt to resolve the conflict. However, there are times when we could be forced to withdraw from representing you. This could be the case if you have a conflict with another client of ours including a child, an in-law, or another family member or if there is a conflict between owners of a business entity.

We look forward to working with you on this matter. If you agree with the terms of this letter, please sign below and return it to me in the enclosed envelope. There is a second copy of this letter enclosed for your future reference.

Sincerely,

Kimberly M. Cutler,
Attorney at Law
Enclosure: Copy of letter

I agree to engage you under the terms of this letter.

Date

Kenneth A. Smith, Trustee