

**Third-Party Supplemental Needs Trust
Fee Structure**

Fee Type	Amount																														
Enrollment Fee	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Trust Amount</th> <th style="width: 50%; text-align: center;">Set Up Fee</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">\$0 - \$9,999</td><td style="text-align: center;">\$500</td></tr> <tr><td style="text-align: center;">\$10,000 - \$14,999</td><td style="text-align: center;">\$1,000</td></tr> <tr><td style="text-align: center;">\$15,000 - \$29,999</td><td style="text-align: center;">\$1,500</td></tr> <tr><td style="text-align: center;">\$30,000 - \$44,999</td><td style="text-align: center;">\$2,000</td></tr> <tr><td style="text-align: center;">\$45,000 - \$59,999</td><td style="text-align: center;">\$2,500</td></tr> <tr><td style="text-align: center;">\$60,000 - \$74,999</td><td style="text-align: center;">\$3,000</td></tr> <tr><td style="text-align: center;">\$75,000 - \$99,999</td><td style="text-align: center;">\$3,500</td></tr> <tr><td style="text-align: center;">\$100,000 - \$124,999</td><td style="text-align: center;">\$4,000</td></tr> <tr><td style="text-align: center;">\$125,000 - \$199,999</td><td style="text-align: center;">\$5,000</td></tr> <tr><td style="text-align: center;">\$200,000 - \$499,999</td><td style="text-align: center;">\$6,000</td></tr> <tr><td style="text-align: center;">\$500,000 - \$999,999</td><td style="text-align: center;">\$8,000</td></tr> <tr><td style="text-align: center;">\$ 1,000,000 - \$4,999,999</td><td style="text-align: center;">\$10,000</td></tr> <tr><td style="text-align: center;">\$ 5,000,000 - \$9,999,999</td><td style="text-align: center;">\$12,000</td></tr> <tr><td style="text-align: center;">\$10,000,000 and above</td><td style="text-align: center;">\$14,000</td></tr> </tbody> </table>	Trust Amount	Set Up Fee	\$0 - \$9,999	\$500	\$10,000 - \$14,999	\$1,000	\$15,000 - \$29,999	\$1,500	\$30,000 - \$44,999	\$2,000	\$45,000 - \$59,999	\$2,500	\$60,000 - \$74,999	\$3,000	\$75,000 - \$99,999	\$3,500	\$100,000 - \$124,999	\$4,000	\$125,000 - \$199,999	\$5,000	\$200,000 - \$499,999	\$6,000	\$500,000 - \$999,999	\$8,000	\$ 1,000,000 - \$4,999,999	\$10,000	\$ 5,000,000 - \$9,999,999	\$12,000	\$10,000,000 and above	\$14,000
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Annual Asset Value Fee	<p>The annual fee is based on the amount of money in the trust, on its anniversary date.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Trust Balance on Anniversary Date</th> <th style="width: 50%; text-align: center;">Annual Fee</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">\$0 - \$9,999</td><td style="text-align: center;">3.0%</td></tr> <tr><td style="text-align: center;">\$10,000 - \$29,999</td><td style="text-align: center;">2.5 %</td></tr> <tr><td style="text-align: center;">\$30,000 - \$59,555</td><td style="text-align: center;">2.0%</td></tr> <tr><td style="text-align: center;">\$60,000 - \$99,999</td><td style="text-align: center;">1.5%</td></tr> <tr><td style="text-align: center;">\$100,000 - \$499,999</td><td style="text-align: center;">1.0%</td></tr> <tr><td style="text-align: center;">\$500,000 - \$,9,999,999</td><td style="text-align: center;">0.5%</td></tr> <tr><td style="text-align: center;">\$10,000,000 and above</td><td style="text-align: center;">0.25%</td></tr> </tbody> </table>	Trust Balance on Anniversary Date	Annual Fee	\$0 - \$9,999	3.0%	\$10,000 - \$29,999	2.5 %	\$30,000 - \$59,555	2.0%	\$60,000 - \$99,999	1.5%	\$100,000 - \$499,999	1.0%	\$500,000 - \$,9,999,999	0.5%	\$10,000,000 and above	0.25%														
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K-1 Tax Form Preparation Fee	\$150 assessed annually – January. <i>(Charged only when Vista Points is preparing taxes)</i>																														

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Account Closure Fee	\$500 at time of closing
Extraordinary Service Fee as applicable	Up to \$50 per hour for time used, if time spent on individual trust services exceeds five hours in one month
Investment Expenses as applicable	Investment fees will be calculated based on the individual trust investment
Professional Expenses as applicable	Professional service fees will be calculated based on the individual usage

DEFINITIONS

Enrollment Fee

The enrollment fee is a one-time charge for the creation of a Special Needs Trust account with Vista Points, Inc.

K-1 Tax Form Preparation

\$150 will be charged to each individual Trust each year, for the preparation of the K-1 Tax form which shows the interest the Trust earned during the past fiscal year. *(Charged only when Vista Points is preparing taxes)*

Annual Asset Value Fee

Vista Points has fiduciary responsibility for each individual Trust account established with the organization. These fiduciary responsibilities include: maintaining individual accounts for each beneficiary; investment of funds and allocation of income, interest and dividends to each Trust account. Vista Points provides quarterly statements of account activity and information for state and federal tax reporting. Annual asset value fee is based on the account balance at anniversary date. Required information for tax reporting is sent to the primary responsible party after the end of the calendar year.

Professional Fees

Individual Trust beneficiaries may use professional services when needed. These professional services may include but are not limited to: annual tax preparation by a CPA, case



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management, and attorney services. Any fee charged by a professional will be paid from the beneficiary's Trust.

Closing Fees

A closing fee of \$500 is assessed by Vista Points when an account is closed for any reason.