

## *MEMORANDUM*

*To: Cairn Idun*

~~Re: Asset Preservation for Post-Resuscitation Access~~

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Before disclosing any particulars concerning asset preservation it would only be appropriate to note that DJL has engaged in extensive estate planning. The various business structures and the family arrangements of DJL are unique. As a result there will only be presented by way of this memorandum a generalization of what DJL has accomplished in anticipation of reanimation. It would be inappropriate to set out at length the specific provisions of DJL's estate plan as it bears upon reanimation in that there may be some inclination for another individual to appropriate the provision for adoption into their plan. The point is that this is not a "one size fits all" and appropriation of a portion or all of another's estate plan possibly would not yield the result one is looking for.

Among various trusts created by DJL the one germane to this discussion is the "Reanimation Trust."

The reanimation trust is a separate trust created for the benefit of the Trustor (DJL), and the Trustor's descendants.

Prior to reanimation the trustee is directed to distribute the net income of the trust to or for the benefit of the Trustor's descendants or other heirs. The trust is structured in such a manner to provide that at all times prior to the termination of the trust there shall be one or more individual income beneficiaries, provided that the number of heirs constituting such income beneficiaries shall be as small as possible.

Prior to successful reanimation the trustees may pay or apply trust principal to or for the benefit of such institutions or individuals, in such amounts and at such times, as the Trustees consider appropriate to assist in successful reanimation of the Trustor.

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Upon successful reanimation the rights of the income beneficiaries terminates and the reanimated Trustor shall become the sole beneficiary of the trust. The Trustees have discretionary authority to dissolve the trust and distribute the remaining assets to the Trustor.

Provisions are included for alternate distribution of the trust in the event the Trustor's physical remains are completely lost or destroyed or otherwise become physically unavailable for the process of reanimation. This provision also provides for distribution of the trust in the event that application of the rule against perpetuities should become applicable. In any of these cases the trust is to be distributed to the Foundation (which is the second part of this memorandum) provided the Foundation conforms to I.R.C. 2055(a). If not in conformity then distribution is to be made to a "Permitted charity."

The Trust sets forth a definition of "reanimation" which for purposes of this trust is defined as the creation or revival of a being having the memories of the Trustor regardless of whether or not such being shall have the exact genetic makeup of the Trustor. Such being may include, but shall not necessarily be limited to: (i) a being restored to a living state as a result of a revival of the Trustor from cryonic suspension; (ii) a being created through the technologies of robotics and/or artificial intelligence; or (iii) a being created through cloning or other processes made possible through future scientific advances.

Finally, the trust carries drug testing requirements since distributions could extend to great

grandchildren and beyond. If there is an indication of use of illicit drugs then the right to income distribution is suspended and can be terminated.

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DJL has also created the "Laughlin Charitable Foundation," a Nevada nonprofit corporation.

The Foundation is a 501(c)(3) qualified corporation under the IRS Code of 1986 and is organized to advance the medical science of cryobiological preservation and reanimation or, to the extent such purposes become impossible or unfeasible, to advance the science of medicine generally as the board of trustees may determine from time to time.

Whatever funding goes into the Foundation becomes a legitimate tax deduction and the assets contributed to the Foundation can be a source of funding for cryonic research. The Foundation was initially funded with \$1,025,000.00. To retain 501(c)(3) qualification there must be an annual contribution to a qualified charity, etc. The contribution will be made in 2008 and the recipient will be Alcor.