



The First Presbyterian Church
in the City of New York

September 17, 2010

Dear Friends:

Life is not always predictable. If nothing else, my years in the ministry have taught me the truth of the adage “life is what happens while we are making other plans.” Many people today are cautious enough to consult with a financial advisor, thoughtful enough to insure against unexpected events, and if we are wise enough, to make plans for the end of life.

There is nothing as certain as death and taxes, and this letter is intended to remind you of that fact and of the importance of making arrangements now, while you are in good health and able to consider matters reflectively so that your intentions at the time of death may be fulfilled exactly as you have planned and you protect your family from tax burdens that are unnecessary.

The Committee on Planned Giving of the church will offer an after-worship seminar on Sunday, October 17 from 12:30 p.m. – 2:00 p.m. in the Esther Morrow Room to introduce practical elements of estate planning to the congregation. Speakers will include Mr. Brian Raphan and Mr. Eric Hagar, both qualified estate lawyers, who will present an update on the current legal landscape and also answer your questions about how to establish a trust, prepare a will, and plan for the legal matters that will be helpful to you in putting your affairs in order. Tax laws have changed and continue to change, so that up-to-date information will help you in determining how best to protect your assets during retirement, determine how your estate will be used, and what decisions you will need to implement now for a later time when you and your family will and should be occupied with other concerns.

In addition, Bill Buice will provide us with some examples of planned gifts to the church that have permitted members to take advantage of tax exemptions for charitable giving while leaving a lasting legacy. As a final inducement, sandwiches will be offered for lunch, prepared by James Hollander, and a free will offering will be received to offset the costs of the lunch. All are invited.

If you have been putting off planning for the future, now is the time to begin. It is not good stewardship of your resources to give a large proportion of all that you have earned and saved during life to the government when you have the opportunity to do leave your assets to those who have meant the most to you in life, including the church.

Do plan to come on October 17th. You will be most welcome and leave with practical advice and helpful steps toward fulfilling your intentions. If you have questions, please contact the Committee on Planned Giving (212) 675-6150. Or visit the Planned Giving information on the church's website.

Sincerely,

A handwritten signature in black ink, appearing to read "Jon M. Walton", with a long horizontal flourish extending to the right.

Jon M. Walton