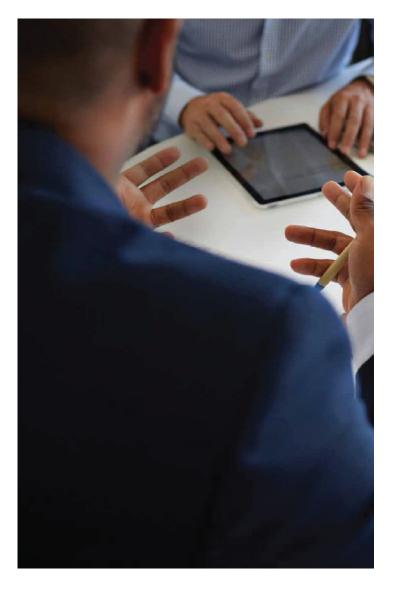


Trust & Estate Administration

Agent for Trustee

In your role as trustee, you are faced with a number of complexities and obligations. Your responsibilities may include ensuring the trust assets are protected, keeping proper accounts and providing a detailed accounting to beneficiaries. As your agent, we can assist you in completing these tasks through a tailored solution designed to meet your needs.



City National Bank's (City National) Trust and Estate Admininistration Team's Agent for Trustee solutions include a full range of services. City National trust professionals are experts in the unique requirements of trust custody, recordkeeping and accounting, and can support you in the investment process for trust assets. In addition, their specialized knowledge associated with trust taxation (available as an add-on service to any Agent for Trustee solution) can provide welcome assistance for busy trustees.

City National clients include individuals who have been appointed as trustees of living or testamentary trusts and need help fulfilling some or all of their duties. City National also works with notaries, accountants and other professionals who require specialized expertise in the administration of their clients' trusts.

In addition to the reassurance that comes from working with trust professionals, you benefit by having the time and effort associated with your trustee duties minimized. Having fewer professionals involved with the management of your trust should also reduce costs and errors. The expertise and organization that your agent provides will bring you — and the trust's beneficiaries — peace of mind.

Choose the solution that works for you. Regardless of which Agent for Trustee solution you choose, you will receive attentive, reliable expertise to help you in the ongoing management of trusts under your administration. In all cases, you retain final decision-making authority. While not included in City National Bank's Agent for Trustee solutions, full investment management services are available through our City National Rochdale colleagues.

AGENT FOR TRUSTEE PAGE 2

CITY NATIONAL BANK'S AGENT FOR TRUSTEE SOLUTIONS INCLUDE:

COMPLETE SOLUTION



City National supports you in all your trustee duties from custody of the trust assets to assistance with the oversight of real estate held within the trust to a comprehensive annual review, and acting as your representative in beneficiary communications. We also advise you in the considerations and the unique issues related to trust investments and can either introduce you to a City National partner with specialized expertise in trust investment management or liaise with an investment manager of your choice.

ADMINISTRATIVE SOLUTION



City National helps you with select trustee duties related to accounting and custody of assets. You retain responsibility for communicating with beneficiaries, managing any trust real estate, completing the trust's required annual review and overseeing trust investments.

OPTIONAL ADD-ON TAX SERVICES



City National assists you with tax preparation and filing requirements associated with the trust and in implementing tax-effective strategies for management of the trust.

TRUSTS & ESTATES



The City National Bank Trust & Estate Administration Team is one of the leading providers of trust and estate solutions. City National provides individuals, families and businesses with a valuable and all-encompassing blend of fiduciary, custodial and investment services tailored to their unique needs. Highly skilled trust and estate professionals offer estate settlement and administration services, trustee services, trust structures and other specialized services. City National works with families and businesses who wish to protect their assets and transfer their wealth for generations.

AGENT FOR TRUSTEE PAGE 3

SCHEDULE OF SERVICES - AGENT FOR FIDUCIARY

Does NOT include real property management

· ·	Does NOT include real property management	Complete	Dortial
Heve initial menting and consultation with trustee Review terms of trust documents Review terms of trust documents Determine roles and responsibilities of agent and trustee Establish a trust account Determine roles and responsibilities of agent and trustee Establish a trust account Document ongoing instructions Set up reminder of trust year end Accounter and presponsibilities of agent and trustee Establish a trust account The reminder of trust year end Acrange for transfer of assets from present custodian and re-registration of securities as appropriate Provides acfereign of securities as appropriate Document all other assets (promisory notes, mortgages, real estate, non-marketable investments) as appropriate Provides acfereign of securities as appropriate Document all other assets (promisory notes, mortgages, real estate, non-marketable investments) as appropriate Provides and included and and both income carend on trust seets Provide notices of corporate changes to trustee(s) or investment agent for assets held in custody Revision of the provides and account to income carend on trust seets Provide publishers on securing the real property Provide guildance on securing the real property Provide guildance on securing the real property Provide guildance on securing the real property manager Provides guildance on securing the real property manager Provides and update outstanding balance Deposit premiss provided by trustee or property manager Provides and update outstanding balance Provides assistance in discretionary decision process Distribute trust assets to beneficiary when directed Per provides assistance in discretionary decision process Distribute trust accounting and licented to principal and income as appropriate Record and rate adjusted cost basis of assets as directed Provide guilance and substance to trustee and beneficiary detailing book and market value of securities in custody Provide guilance and substance to trustee and beneficiary detailing investment assets and trans		Complete Admin "A"	Partial Admin "B"
Review rems of trust documents	Preliminary Work		
Detamin formation related to the trust	Have initial meeting and consultation with trustee	•	•
Determine roles and responsibilities of agent and trustee	Review terms of trust documents	•	•
Establish a trust account Document ongoing instructions Assets Set up reminder of trust year end Arrange for trust year end Document all other assets from present custodian and re-registration of securities as appropriate Provide safekeeping of securities as appropriate Document all other assets from present custodian and re-registration of securities as appropriate Provide safekeeping of securities as appropriate Document all other assets from present custodian and re-registration of securities as appropriate Document all other assets from present custodian and re-registration of securities as appropriate Provide safekeeping of securities as appropriate Document all other assets from instructed by investment agent/trustee Collect interest, dividends and other income earned on trust assets Provides guidance on securing the real property Chair independent appraisal of real property Provide guidance on securing the real property Arrange for insurance Pay property taxes Pay reporty taxes Pay reports from principal or income Make aryments to third Partice/Beneficiaries Pay report of the trust from principal or income Make aryments to third Partice/Beneficiaries Provide assistance in discretionary decision process Provide assistance in discretion	Obtain information related to the trust	•	•
Deciment ongoing instructions	Determine roles and responsibilities of agent and trustee	•	•
Set up reminder of trust year end Assets Assets from present custodian and re-registration of securities as appropriate	Establish a trust account	•	•
Set up reminder of trust year end Assets Assets from present custodian and re-registration of securities as appropriate	Document ongoing instructions	•	•
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Investment Agent Assistance Provide guidance to trustee on considerations related to trust investment process Complete annual account review Other Services Coordinate communications and administration with trust's other professional advisors Coordinate payments from private companies as instructed by trustee or tax advisor Assist trustee with trust distributions	Deduct non-resident withholding taxes from payments to non-resident beneficiaries and remit to IRS	•	•
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Coordinate payments from private companies as instructed by trustee or tax advisor Assist trustee with trust distributions •	Other Services Control of the Contro		
Assist trustee with trust distributions •	Coordinate communications and administration with trust's other professional advisors	•	
	Coordinate payments from private companies as instructed by trustee or tax advisor	•	
Trust Distributions	Assist trustee with trust distributions	•	
Prepare a plan of distribution to beneficiary for custodial assets as directed by trustee		•	
Draft preliminary cash requirements for initial distribution	Draft preliminary cash requirements for initial distribution	•	
Complete partial distribution to beneficiary for custodial assets	Complete partial distribution to beneficiary for custodial assets	•	
Complete final distribution to beneficiary for custodial assets	Complete final distribution to beneficiary for custodial assets	•	

AGENT FOR TRUSTEE PAGE 4

IMPORTANT INFORMATION

This document is for general information and education only. It is not meant to provide specific tax guidance. The information in this document was compiled by the staff of City National Bank (City National) from data and sources believed to be reliable, but City National makes no representation as to the accuracy or completeness of the information. The opinions expressed, together with any estimates or projections given, constitute the judgment of the author as of the date of the presentation. City National has no obligation to update, modify, or amend this document or otherwise notify you in the event any information stated, opinion expressed, matter discussed, estimate, or projection changes or is determined to be inaccurate.

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Professional trustee services are offered to City National Rochdale clients by City National Bank which may serve as trustee.

City National Rochdale, LLC is an SEC-registered investment adviser and wholly-owned subsidiary of City National Bank. Registration as an investment adviser does not imply any level of skill or expertise. City National Bank is a subsidiary of the Royal Bank of Canada.

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CAS00012173-09/24