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*LICENSED IN MICHIGAN & ILLINOIS
^LL.M. IN TAXATION

November 18, 2020

Philip Biscomer, Director of Parks & Recreation
Pittsfield Charter Township
701 West Ellsworth Road
Ann Arbor, MI 48108

RE: Helen McCalla Trust

Dear Mr. Biscomer:

I represent the Trustees of the Helen McCalla Trust. My clients have reviewed your proposal dated October 19, 2020 for a distribution from the Trust. Your organization has been chosen as a recipient of a distribution from the Trust in the amount of \$15,516.76. This distribution would come upon the condition that your organization use and expend the funds for the limited purpose described in paragraph C. of the attached Agreement. Please review this Agreement and if the terms are acceptable, have it signed by the person in your organization who has the authority for this purpose. Then return it to me within 14 days of the date of this letter. My client then intends to make the distribution before December 31, 2020.

Very truly yours,

DELOOF DEVER EBY WRIGHT MILLIMAN
BOURQUE & ISSA, PLLC



Keith O. Smillie

KOS\sf

Enclosure

cc: Caroline Chipman & James McGuire Co-Trustees

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AGREEMENT

Effective Date: November 9, 2020

Donor: The Helen McCalla Trust
 c/o Keith O. Smillie Attorney
 301 N. Main Street Second Floor
 Ann Arbor MI 48104

Donee: Pittsfield Charter Township
 6201 W. Michigan Ave.
 Ann Arbor, MI 48108

Proposal Date: October 19, 2020

Distribution: \$15,516.76

P R E M I S E S

- A.) Donor is a charitable foundation qualified by the Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code.
- B.) Under the terms of the trust and as required to maintain its charitable foundation status, Donor is to make annual distributions to recipients who meet certain qualifications and who agree to use that distribution for certain limited purposes. The limited purposes as stated in the trust are “for permanent or semi-permanent buildings and/or equipment benefitting elderly persons and/or handicapped children and not for any specific individuals or operational expenses.”
- C.) Donee has submitted a proposal to the Donor for use of a distribution from Donor. That proposal, or a portion of that proposal as described below, has been approved. The approval is for the following:

Rehab Senior Center Activity Room

Paint	\$3,360.00
Flooring	\$7,309.72
4 Ceiling Fans	\$1,088.94
Chairs/Tables	<u>\$3,758.10</u>

Total \$15,516.76

Amount: \$15,516.76
(the “Approved Proposal”).

- D.) Donee has been chosen by Donor as a recipient for the tax year ending December 31, 2019, of a distribution from the trust, which distribution is being made in the calendar year 2020 and which is in the amount described above (the “Distribution”).
- E.) Donee has agreed to accept the Distribution upon the terms and conditions as stated herein.

NOW THEREFORE, in consideration for the payment to Donee of the Distribution, Donee agrees to use and expend the Distribution for the limited purposes described in the Approved Proposal. After the expenditures have been completed, Donee shall submit to Donor's counsel at the above address, a summary of Donee's expenditure of the Distribution with copies of cancelled checks.

DONOR:

Helen McCalla Trust

By: Caroline Chipman, Vice President
KeyBank, National Association, Co-Trustee

By: James McGuire, Co-Trustee

DONEE:

Pittsfield Charter Township

By: Mandy Grewal,
Its: Supervisor

By: Michelle L. Anzaldi,
Its: Clerk