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April 29, 2015

Annemarie Germain
63 Parsons Road
Portland, ME 04103

Re: Letter of Authority from Probate Court

Dear Annemarie:

Enclosed with this letter is the letter of authority from the Probate Court. You are now the named Personal Representative of Ellie's estate. You have the authority to make decisions on behalf of the estate and its assets.


I have also sent a letter of authority to Jeff Lacourse so that he can begin to consolidate Ellie's bank accounts.

Sincerely,



Nelson A. Toner

Enclosure

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 05-04-2015

Employer Identification Number:
47-6997490

Form: SS-4

Number of this notice: CP 575 B

For assistance you may call us at:
1-800-829-4933

ELEANOR G POTTER ESTATE
ANNEMARIE GERMAIN PER REP
63 PARSONS RD
PORTLAND, ME 04103

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 47-6997490. This EIN will identify your estate or trust. If you are not the applicant, please contact the individual who is handling the estate or trust for you. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1041

07/15/2016

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

STATE OF MAINE

PROBATE COURT

PORTLAND

Location of Court

CUMBERLAND COUNTY

DOCKET NO. 2015-0544

Estate of ELEANOR G. POTTER

LETTERS OF AUTHORITY OF
PERSONAL REPRESENTATIVE

TO: ANNEMARIE GERMAIN

63 PARSONS ROAD

PORTLAND, ME 04103

You have been appointed PERSONAL REPRESENTATIVE of the estate of ELEANOR G. POTTER
deceased who died on the 21st day of March, 2015
domiciled at Portland, ME

The decedent (check (a) or (b))

(a) Left a will.

(b) Left no will

If "Supervised," stamp or write in here:

You are to administer the estate according to the law. If decedent left a will, your powers may be restricted by the provisions of the will. If these letters are marked "SUPERVISED," your powers are restricted according to law and as the court may have ordered.

During the course of your administration, you must give heed to any proceedings in this court which may affect your rights and duties as personal representative. In particular, if a petition is filed requesting that this estate be placed under supervised administration, you shall not exercise your power to distribute any estate until further notice from this court.¹

You must regardless, of other proceedings:

1. Notify all heirs, devisees, and other persons entitled to notice of your appointment within 30 days of your appointment. See 18-A MRSA § 3-705 and Form N-115.
2. Prepare an inventory of the assets of this estate within three months after your appointment and furnish it to interested persons who request it. See 18-A MRSA § 3-706 and Form DE-405.

Your letter of acceptance of this position and trust was received on April 20th, 2015 And is conclusive evidence of your acceptance of your fiduciary obligations. You may be held personally liable for any violation of your duties under law with respect to the position you have accepted.

Date: 4/22/2015

John B. O'Brien
Register of Probate

¹ See 18-A MRSA § 3-503