We, SURVIVING FIN ORG NAME, acknowledge that the merger between us and MERGING FIN ORG NAME requires an amendment be provided to all account owners whose IRAs, HSAs, and/or Coverdell ESAs are merging into SURVIVING FIN ORG NAME.

We understand that because our financial organization is a CUSTODIAN/TRUSTEE of the accounts held at our organization and the merging organization’s fiduciary type is CUSTODIAN/TRUSTEE, it is our organization’s responsibility to determine whether the amendments sent to all account owners must be acknowledged in writing by each account owner or if negative consent is permitted.

Upon consultation with our organization’s legal counsel, we have determined to proceed with the amendment mailing as follows (check one):

[ ]  **Option #1:** Merging account owners will **not** be required to sign acknowledgement to accept the amendment.

[ ]  **Option #2:** Merging account owners will be required to sign and return acknowledgement before the amendment takes effect. If acknowledgment is not received, the organization must send written notice to the account owner indicating that the account will be distributed to the owner within 30–60 days (as outlined within the agreement).

**We,** SURVIVING FIN ORG NAME**,** hereby agree to hold harmless and indemnify Superior IRA & HSA® from any and all claims, liabilities, damages, and expenses (including legal fees) that may arise from our decision to proceed with the amendment mailing as indicated above.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_