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Dear Madams and Sirs:

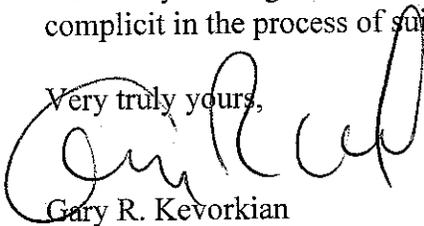
The majority of my law practice consists in the planning and administration of trusts and estates. I do a great deal of work with elders.

In my experience, it is obvious that elders are particularly vulnerable to financial and other abuse. As practitioners, we have to be very careful to ascertain whether we are serving their desires and interests when we are reallocating financial interests. Oftentimes we are dealing with younger family members who are more articulate and sophisticated in tax and other financial matters, and whose assistance is crucial in gathering information. As helpful as they may be, it is important that we not treat these family members as the ultimate decision makers.

Determining whether the elder/estate owner wants to implement a plan, is as much art as it is science. Ultimately, I have to insulate the elder from their family members, and interview them with witnesses present. I like to think that I am pretty good at getting it right. But if I am wrong, what is lost is only money. In egregious cases there is still an opportunity to rectify errors and inequities. But we are now talking about making decisions about life and death, and not just about whether to administer or withhold heroic measures, but to actually assist in the termination of a person's life.

People commit suicide all the time. In our societal pact, we understand that people are vulnerable when they are in great distress, and that it is our duty to intervene. This proposal would make us complicit in the process of suicide, in breach of the societal pact.

Very truly yours,



Gary R. Kevorkian

GRK/gg