A Special Invitation to Join
the van Hengel Society

The van Hengel Society honors individuals who make planned gifts, including provisions in their wills and trusts, to benefit America's Second Harvest.

The van Hengel Society brings together supporters who seek to lay a strong foundation for our efforts to create a hunger-free America. In 1967, John van Hengel changed the way the world approaches hunger when he started the world's first food bank in Phoenix, Arizona. In 1979, he helped establish America's Second Harvest, laying the groundwork for an organization that now feeds more than 23 million people every year.

Members of the van Hengel Society receive a certificate of membership, special reports about the latest initiatives of America's Second Harvest, and acknowledgement in our annual reports.

Please join us.



America's Second Harvest is the largest and most efficient domestic hunger-relief organization in the United States. Our mission is to feed hungry people by soliciting and distributing food and grocery products through a nationwide network of more than 200 certified affiliate food banks and food-rescue programs and to educate the public about the nature of and solutions to the problem of hunger in America.

Each year, more than 23 million Americans are served by the America's Second Harvest network, including 9 million children and more than 3 million seniors.

America's Second Harvest
Ending Hunger

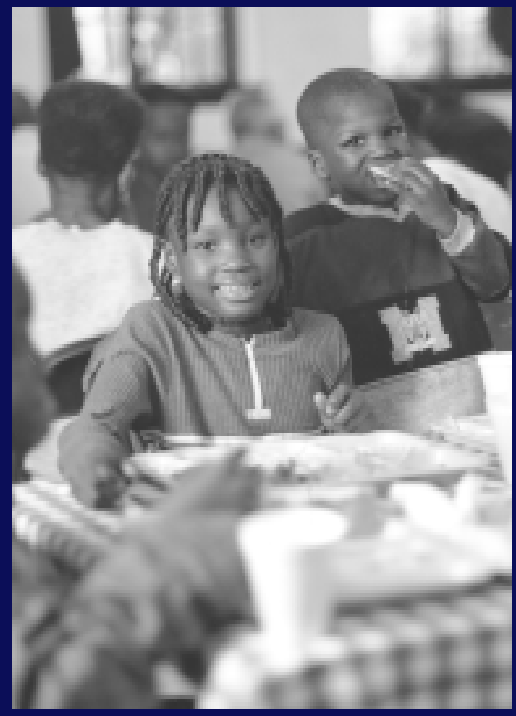
35 East Wacker Drive, Suite 2000
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will an end to hunger

Important Considerations for Estate Planning

America's Second Harvest
Ending Hunger



Wills and revocable living trusts are very important estate planning tools. Either allows you to name guardians for your minor children and to determine who will receive your property upon and after your death, in what amounts and proportions, and under what circumstances. Tax considerations may also play a role.

If you do not have an estate plan of your own, the law creates one for you. Assets owned by you and another person as joint tenants with right of survivorship will belong to the survivor. Life insurance and retirement plan benefits will be paid to your designated beneficiary, your spouse, or your estate. Everything you own in your name alone will be left automatically to your "heirs" in specified proportions which depend on the law of the state in which you reside. It is very important, therefore, to consult an experienced estate-planning attorney to help you document your intentions properly.

You have an opportunity in your estate plan to provide not only for your family and friends, but also for charity. Besides cash, you may also leave stock, real estate, and other types of property to charity. Below are several alternate sample provisions for you to discuss with your attorney to help you make such a gift in your will or trust to America's Second Harvest.

Engage Legal Counsel

Most experts agree that hiring an attorney with experience in estate planning will save you and your beneficiaries time and money. While you determine what goes into your will or trust, your attorney will make sure it is a proper legal statement of how you wish your assets to be distributed. Your attorney can also suggest ways to save you and your beneficiaries estate taxes, probate costs, and other legal expenses.

Organize

You should gather and organize the information your attorney will need to draw up or update your will or trust, including the names of your family members, an inventory of assets including life insurance and retirement plans or benefits, bequests, the name of an executor, and the name of a guardian for minor children.

Consider Your Beneficiaries

If you have no spouse, children, or close surviving relatives, it is important to leave your estate to someone or to a favorite charitable organization. If you do not, the state could keep your entire estate if distant relatives cannot be found, which means your lifetime of work will not be used as you might have wished.

The Importance of Bequests

A bequest in your will or trust is a caring way to provide for the future of a charitable organization you support. In addition to being an important legacy, a bequest may offer generous tax advantages and can even help your estate pass tax free when it's settled. Besides cash gifts, you may bequeath stock, real estate, and other property. Please consult with your attorney for details.

Suggested Bequest Language

The alternative you select will, of course, depend on whether the gift is intended to be (alternative 1) cash in a specific amount, (alternative 2) cash in an amount equal to a specific percentage of your adjusted gross estate, or (alternative 3) all or a percentage of the residue of the estate. Many of our donors find that bequeathing all or a percentage of the residue of their estate (alternative 3) to be a convenient way to support charity.

"I give...

[alternative 1] the sum of $_____ Dollars

OR

[alternative 2] that amount of cash which equals _____ percent of my adjusted gross estate {and for purposes hereof, the term "adjusted gross estate" means the value of my gross estate reduced by the total amount of deductions allowed to my estate under Sections 2053 and 2054 of the Internal Revenue Code of 1986, as from time to time amended}, as finally determined for federal estate tax purposes,

OR

[alternative 3] _____ percent of the residue of my estate

to America's Second Harvest, an Arizona not-for-profit corporation the principal office of which is presently located at 35 E. Wacker Dr., Suite 2000, Chicago, IL 60601, or its lawful successor, if such organization or its lawful successor is in existence at my death."

Update Your Will or Trust Regularly

Changes in your life like births, deaths and marital changes can quickly make your will or trust obsolete. So can alterations in the nature of your estate. In addition, recent tax changes may make the provisions of your will or trust unnecessarily costly to your beneficiaries. To guard against having an out-of-date will or trust, review your plans every one to two years.

A Special Thanks and Invitation

If you have remembered America's Second Harvest in your will or trust, or are planning to, we would like to thank you and invite you to join our van Hengel Society. Please contact us for details.

If you would like further information about America's Second Harvest or would like to confidentially inform us of your wishes, please contact our Planned Giving Department by mail at 35 East Wacker Drive, Suite 2000, Chicago, IL 60601, by phone at 1-800-771-2303, ext. 132, or by e-mail at plannedgiving@secondharvest.org.

The purpose of this document is to provide information of a general character only. America's Second Harvest is not engaged in rendering legal, financial or tax advisory service. For assistance and advice in specific cases, we recommend that you consult an attorney who is familiar with federal laws and laws of the state where you reside.