## **Memorandum Disposing of Tangible Personal Property**

Definition: TANGIBLE PROPERTY – Property that has physical substance and can be touched; anything other than real estate or money, including furniture, cars, jewelry, and china. Intangible property (example; a check account) lacks this physical quality. The law is unsettled as to whether computer data is tangible personal property.

I may leave another signed and dated document disposing of certain tangible personal property. Such document will be signed by me and shall be attached to this document, if possible or made known of its whereabouts to my personal representative. If I leave such a document, I direct that the tangible personal property described in it be distributed to the beneficiaries named in the document.

The following is a list of tangible personal property I wish to distribute:

General Description of Item		To be Distributed to:
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