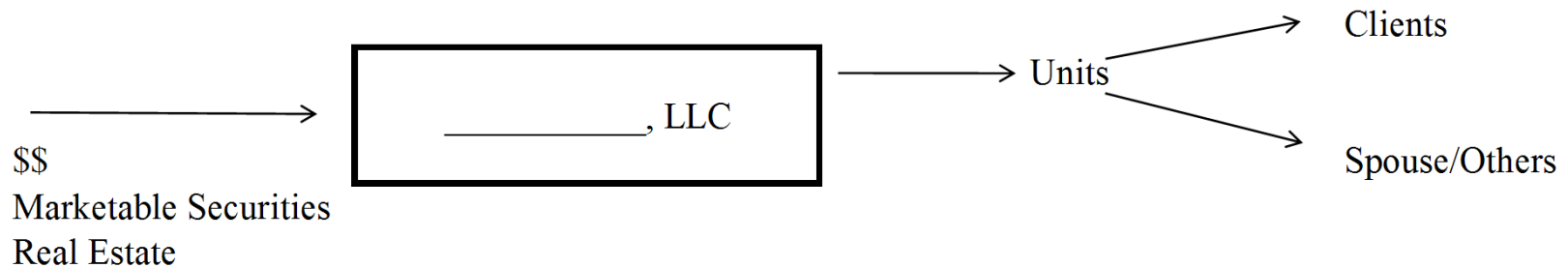


Family Limited Partnership Technique*



Common Objectives

- Centralize management of investments
- Protect assets from Client's creditors
- Reduce estate and gift taxes
- Facilitate transfer of ownership by gift or sale

Common Steps to Implement

- Client creates a limited partnership or limited liability company and transfers cash, stocks or other assets to it
- Client determines other owners who may own some of the new company's ownership Units
- Owners sign an Operating Agreement detailing ownership and management rights

**Not intended as legal or tax advice and cannot be relied upon to avoid any federal tax law penalty.*

