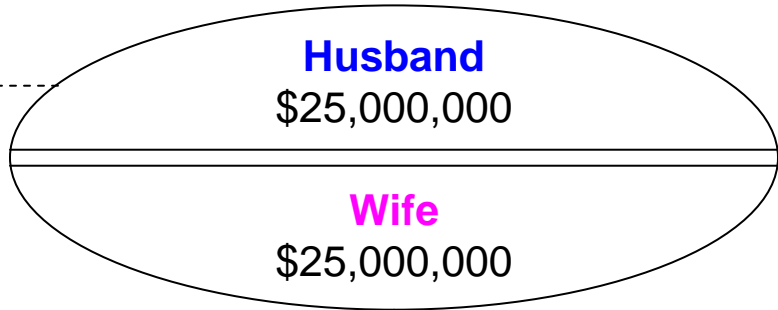


**\$50 million estate**

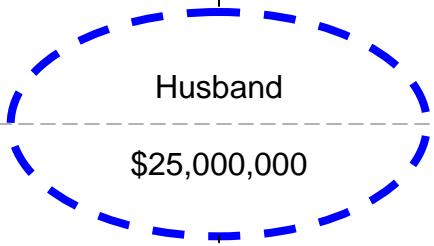
Simple Will (2011)

Both Husband and wife alive

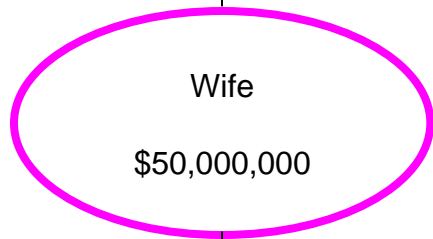


Husband Dies

**Estate Tax \$0**



Unlimited Marital Deduction



Wife Dies

**Estate Tax \$22,500,000**

Tax: \$22.5 million

