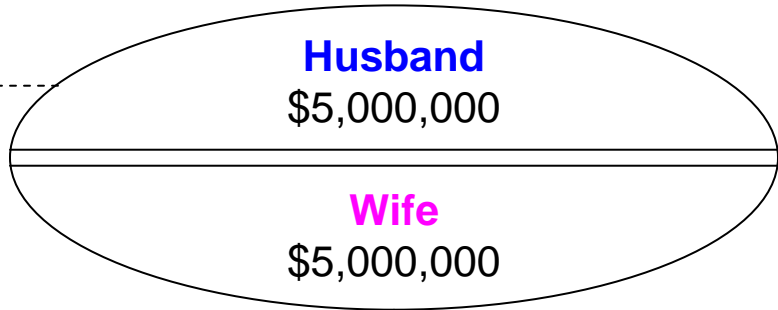


\$10 million estate

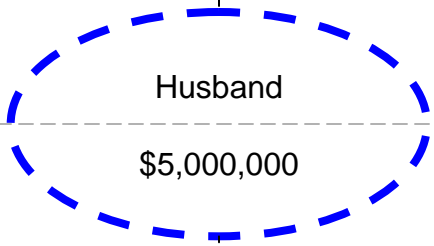
Simple Will (2011)

Both Husband and wife alive

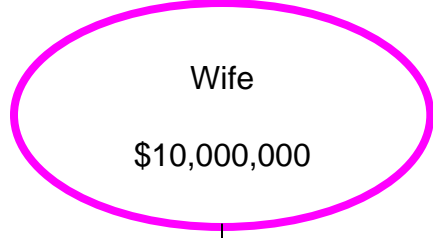


Husband Dies

Estate Tax \$0



Unlimited Marital Deduction



Wife Dies

Estate Tax \$2,500,000

Tax: \$2.5 million

