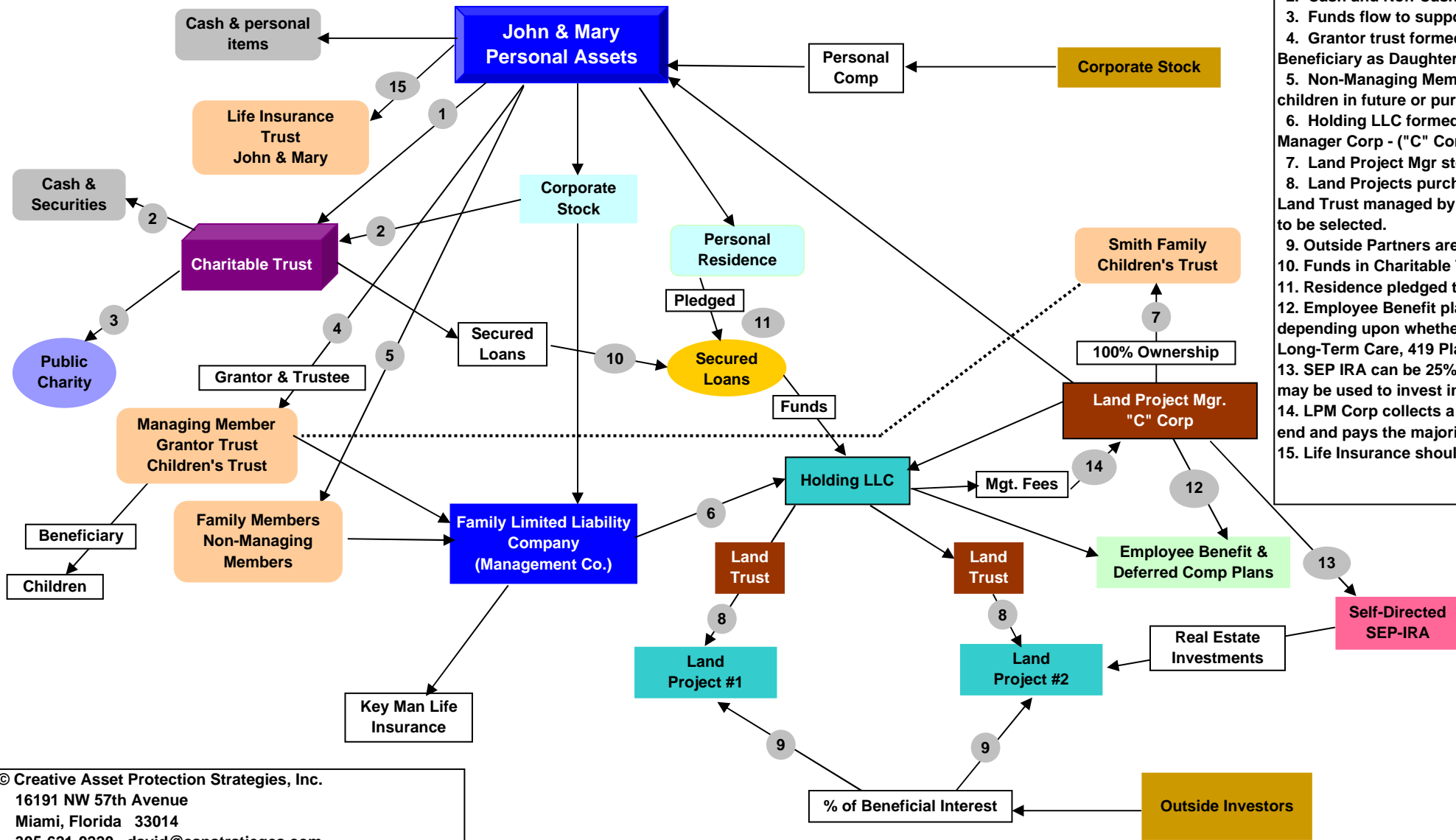


John & Mary Smith - Proposed Structure



1. Charitable Trust formed and funded with cash
2. Cash and Non-Cash assets gifted to Charitable Trust
3. Funds flow to supported charity
4. Grantor trust formed to act as Member-Manager of FLLC with Beneficiary as Daughter
5. Non-Managing Members are John & Mary, shares given to children in future or purchased by children
6. Holding LLC formed and owned by FLLC and by Land Project Manager Corp - ("C" Corp)
7. Land Project Mgr stock owned by Children's Trust
8. Land Projects purchased through Land Trust for each project. Land Trust managed by LPM under contract. Trustee of Land Trust to be selected.
9. Outside Partners are Co-Beneficiaries in Land Trust
10. Funds in Charitable Trust borrowed by Holding LLC
11. Residence pledged to support borrowing from Charity
12. Employee Benefit plans and Deferred Comp Plans will vary depending upon whether from "LLC" or "C" Corp. May include Long-Term Care, 419 Plan, Health Ins.
13. SEP IRA can be 25% of comp from "LLC" to \$40,000 and funds may be used to invest in real estate
14. LPM Corp collects a mgt fee from Land Trust, has a June year-end and pays the majority of employee benefits to John & Mary.
15. Life Insurance should be in Irrevoc Life Ins Trust

If not current and up-to-date
 Living Trust
 Pour-Over Will
 Medical Power of Attorney
 Living Will
 Durable Power of Attorney
 Funeral & Burial Plans

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