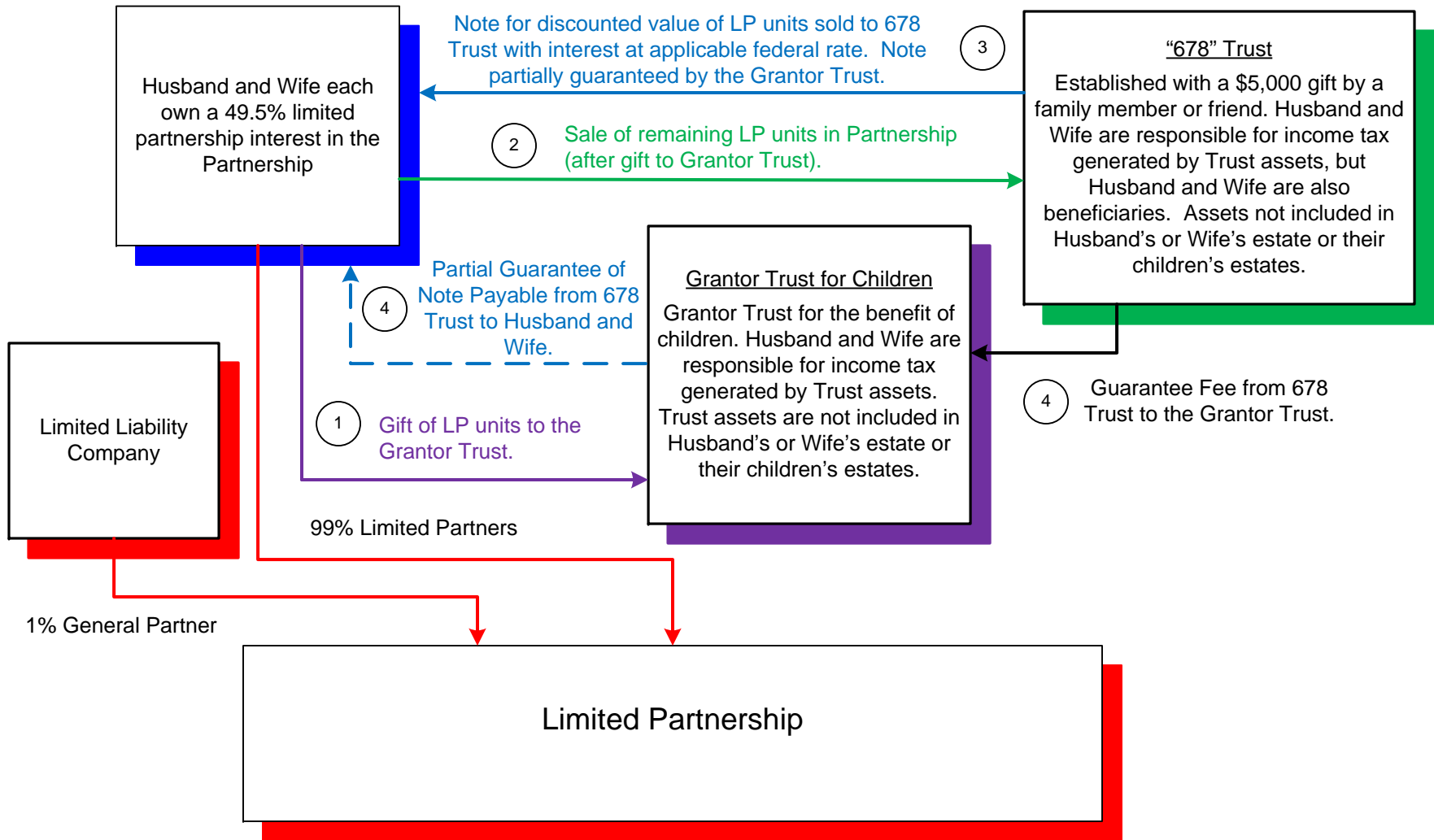


678 TRUST TRANSACTION CHART



Brief Overview of Proposed Transaction:

Husband and Wife are the owners of a 99% limited partnership interest in the Partnership. Husband and Wife make a gift of limited partnership interests in the Partnership to the new Grantor Trust, which will remove those assets from Husband and Wife's estate. The remaining limited partnership interests in the Partnership may then be sold to a new "678" Trust established by a family member or friend. Husband and Wife will be beneficiaries of the 678 Trust, but the 678 Trust's assets will be outside of their taxable estate. Husband and Wife will be left with a note receivable. In essence, Husband and Wife will be "freezing" their interest in the Partnership at its current value, removing any future appreciation and any discount associated with the assets sold/gifted to the 678 Trust and/or the Grantor Trust.