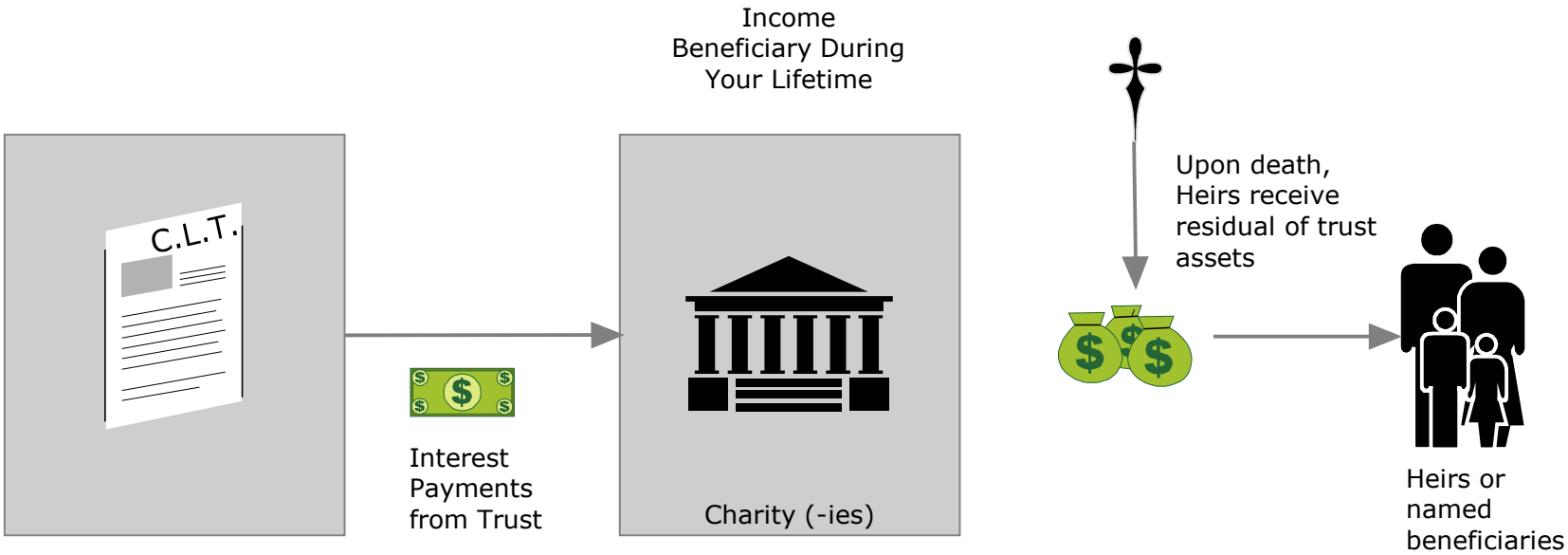
CHARITABLE LEAD TRUST (CLT)



- Income paid to the charity each year during the life of the trust

- When the trust terminates, the assets in the trust revert to the donor or to individuals the donor wishes to benefit

- Preferential tax treatment through current income tax deductions and a reduction of capital gains taxes