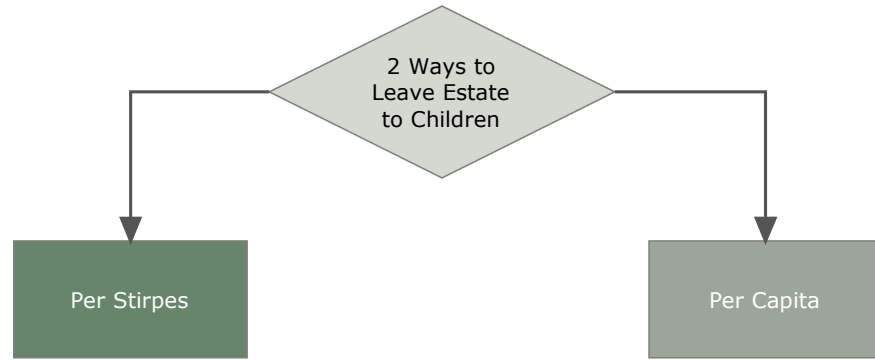


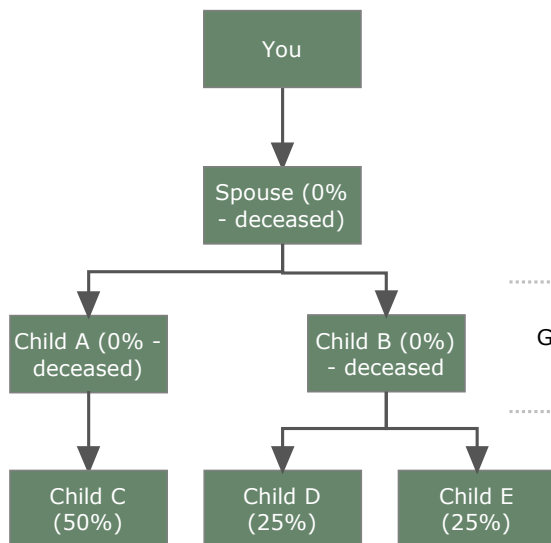
## ESTATE PLANNING PER STIRPES vs. PER CAPITA



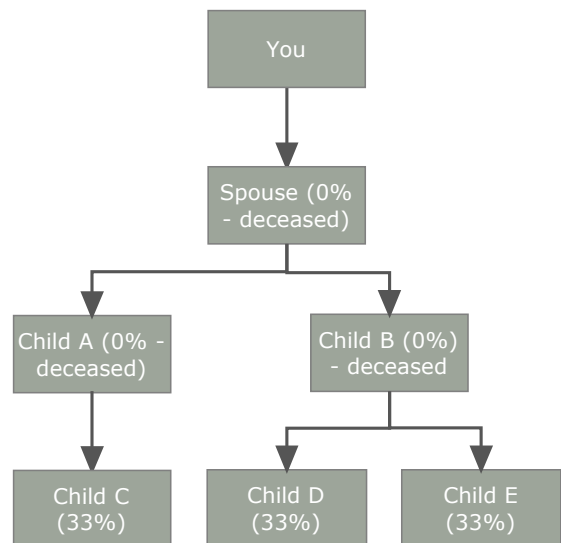
- Weighs each branch equally  
System of inheritance under which each branch of the deceased person's family receives an equal share of the estate, regardless of how many people are in that branch

- Weighs each person equally  
System of inheritance under which each person of the deceased person's family receives an equal share of the estate

### Per Stirpes Distribution Example



### Per Capita Distribution Example



.....  
Generational Line  
.....