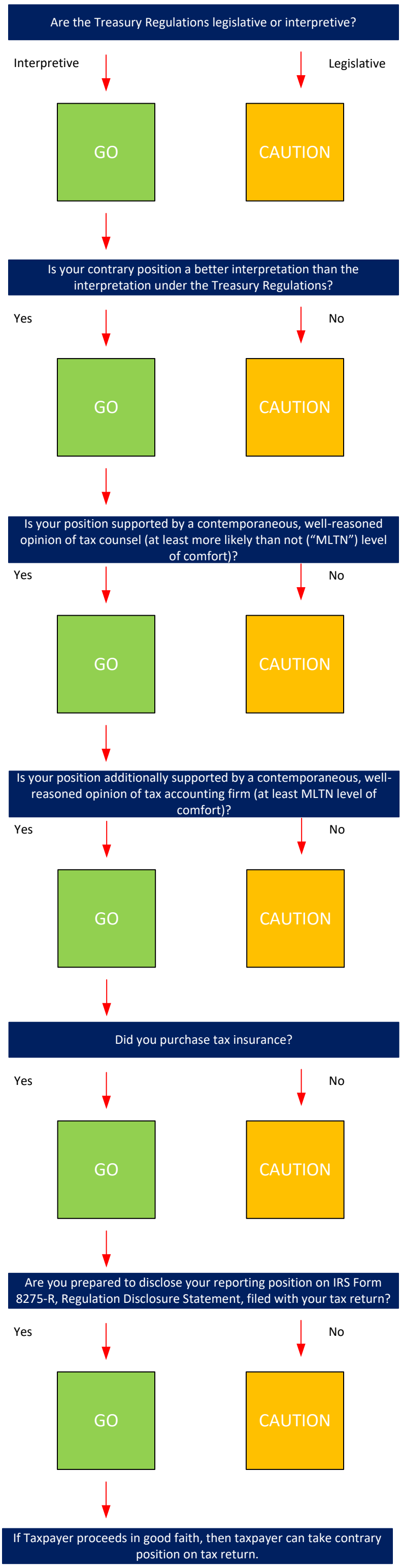
ILLUSTRATIVE FRAMEWORK: TAKING A CONTRARY POSITION TO FINAL TREASURY REGULATIONS



Disclaimer: This illustrative framework is for discussion purposes only and is not legal advice. Please discuss your particular situation with your tax counsel at DLA Piper or your own tax advisor.