

## Receive Attorney Fees as Part of Structured Settlement

Hypothetical Rate of Return: 5.0%  
 Assumed Federal Tax Rate: 35.0%  
 Annuity Premium: \$300,000

Year	Payment Pre-Tax	Total Tax Amount	Payment After-Tax
Settlement Date Tax Upon Receipt of Cash	N/A	N/A	N/A
1	\$0	\$0	\$0
2	\$0	\$0	\$0
3	\$0	\$0	\$0
4	\$0	\$0	\$0
5	\$0	\$0	\$0
6	\$0	\$0	\$0
7	\$0	\$0	\$0
8	\$0	\$0	\$0
9	\$0	\$0	\$0
10	\$45,000	\$15,750	\$29,250
11	\$45,000	\$15,750	\$29,250
12	\$45,000	\$15,750	\$29,250
13	\$45,000	\$15,750	\$29,250
14	\$45,000	\$15,750	\$29,250
15	\$45,000	\$15,750	\$29,250
16	\$45,000	\$15,750	\$29,250
17	\$45,000	\$15,750	\$29,250
18	\$45,000	\$15,750	\$29,250
19	\$45,000	\$15,750	\$29,250
20	\$45,000	\$15,750	\$29,250
21	\$45,000	\$15,750	\$29,250
22	\$45,000	\$15,750	\$29,250
23	\$45,000	\$15,750	\$29,250
24	\$45,000	\$15,750	\$29,250
<b>TOTAL</b>	<b>\$675,000</b>	<b>\$236,250</b>	<b>\$438,750</b>

## Receive Attorney Fees as Cash and Invest in Taxable Account

Hypothetical Rate of Return: 7.7%  
 Assumed Federal Tax Rate: 35.0%  
 Cash: \$300,000

Year	Payment After-Tax	Interest Earned	Total Tax Amount	Account Value
Settlement Date Tax Upon Receipt of Cash	\$0	\$0	\$105,000	\$195,000
1	\$0	\$15,071	\$5,275	\$204,796
2	\$0	\$15,828	\$5,540	\$215,084
3	\$0	\$16,623	\$5,818	\$225,889
4	\$0	\$17,458	\$6,110	\$237,237
5	\$0	\$18,335	\$6,417	\$249,155
6	\$0	\$19,256	\$6,740	\$261,671
7	\$0	\$20,224	\$7,078	\$274,816
8	\$0	\$21,239	\$7,434	\$288,622
9	\$0	\$22,306	\$7,807	\$303,121
10	\$29,250	\$23,427	\$8,199	\$289,099
11	\$29,250	\$22,343	\$7,820	\$274,372
12	\$29,250	\$21,205	\$7,422	\$258,905
13	\$29,250	\$20,010	\$7,003	\$242,662
14	\$29,250	\$18,754	\$6,564	\$225,602
15	\$29,250	\$17,436	\$6,103	\$207,686
16	\$29,250	\$16,051	\$5,618	\$188,869
17	\$29,250	\$14,597	\$5,109	\$169,107
18	\$29,250	\$13,070	\$4,574	\$148,352
19	\$29,250	\$11,466	\$4,013	\$126,555
20	\$29,250	\$9,781	\$3,423	\$103,662
21	\$29,250	\$8,012	\$2,804	\$79,620
22	\$29,250	\$6,154	\$2,154	\$54,370
23	\$29,250	\$4,202	\$1,471	\$27,851
24	\$29,250	\$2,152	\$753	\$0
	<b>\$438,750</b>	<b>\$375,000</b>	<b>\$236,250</b>	