

## 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: 5.0%  
 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	\$9,750	\$3,413	\$201,338
2	\$0	\$10,067	\$3,523	\$207,881
3	\$0	\$10,394	\$3,638	\$214,637
4	\$0	\$10,732	\$3,756	\$221,613
5	\$0	\$11,081	\$3,878	\$228,815
6	\$0	\$11,441	\$4,004	\$236,252
7	\$0	\$11,813	\$4,134	\$243,930
8	\$0	\$12,196	\$4,269	\$251,858
9	\$0	\$12,593	\$4,408	\$260,043
10	\$22,179	\$13,002	\$4,551	\$246,315
11	\$22,179	\$12,316	\$4,311	\$232,142
12	\$22,179	\$11,607	\$4,062	\$217,507
13	\$22,179	\$10,875	\$3,806	\$202,397
14	\$22,179	\$10,120	\$3,542	\$186,796
15	\$22,179	\$9,340	\$3,269	\$170,688
16	\$22,179	\$8,534	\$2,987	\$154,056
17	\$22,179	\$7,703	\$2,696	\$136,884
18	\$22,179	\$6,844	\$2,395	\$119,154
19	\$22,179	\$5,958	\$2,085	\$100,847
20	\$22,179	\$5,042	\$1,765	\$81,946
21	\$22,179	\$4,097	\$1,434	\$62,430
22	\$22,179	\$3,122	\$1,093	\$42,280
23	\$22,179	\$2,114	\$740	\$21,475
24	\$22,179	\$1,074	\$376	0
<b>Total</b>	<b>\$332,685</b>	<b>\$211,814</b>	<b>\$179,135</b>	