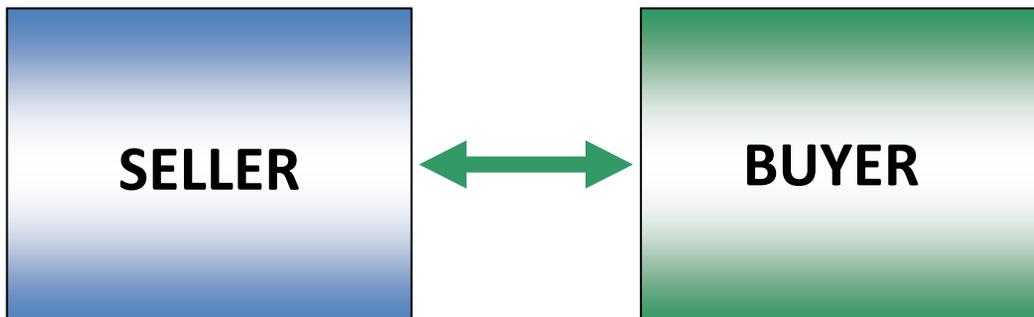


Structured Sales

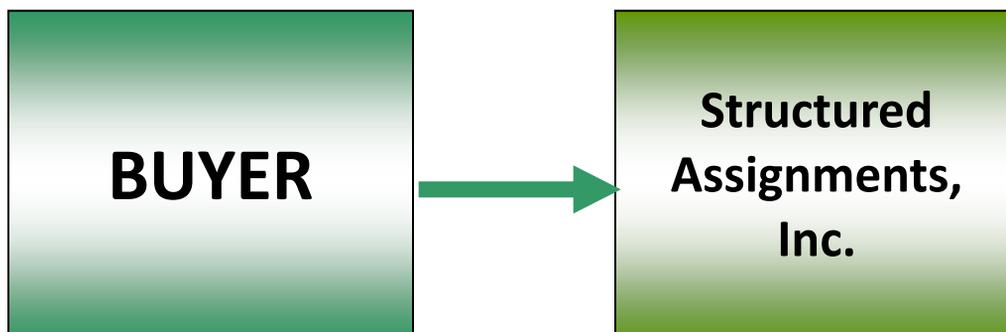
- **The Process:** There are three separate, codified transactions that combine to make-up the Structured Sale process.

First Transaction



1. Seller sells real estate or a business to a Buyer for cash plus a promise of future periodic payments. Qualifies as Installment sale under IRC Sec. 453

Second Transaction

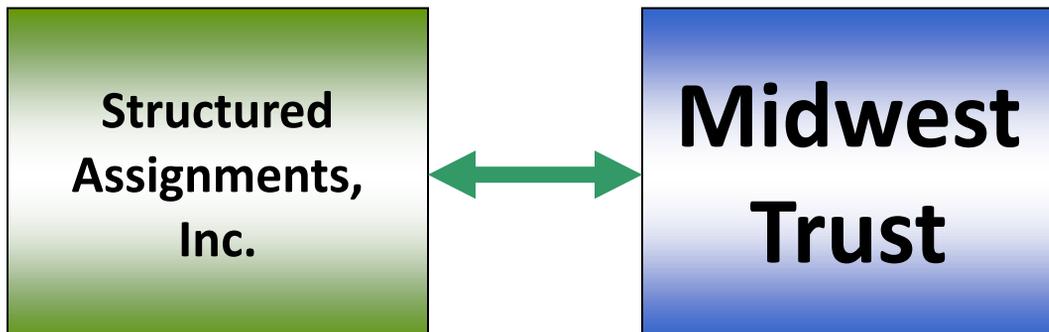


- 1. Buyer wires funds necessary to make future payments to Assignment Company**
- 2. In exchange, the Assignment Company accepts the obligation to make periodic payments agreed to in Installment Sales Agreement.**
- 3. We use Structured Assignments, Inc.**

*See Revenue Rulings 75-457 and 82-122 and Tax Court decisions in *Wynne v. Commissioner* (47 B.T.A. 731 (1942), *nonacq.* 1943 C.B.42) and *Cunningham v. Commissioner* (44 T.C. 103 (1965), *acq.* 1966-2 C.B. 4) for substituting obligors.

Third Transaction

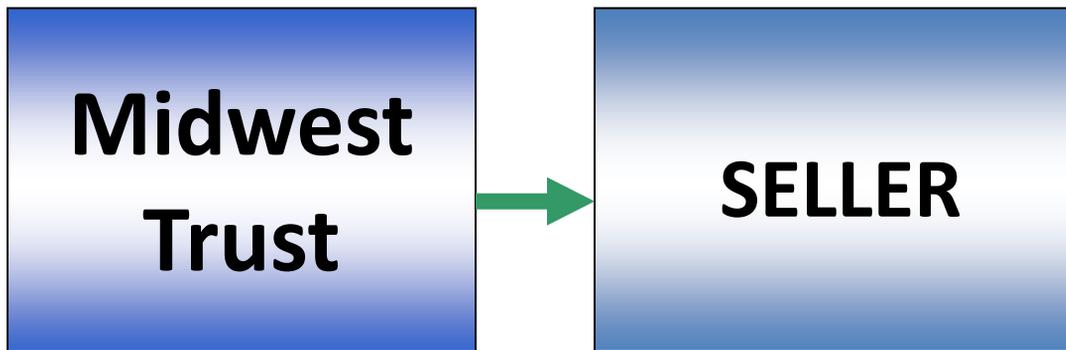
Step 1



- 1. Using funds from Buyer, Assignment company establishes a trust and purchases US Treasuries**
- 2. Trust company agrees to make the agreed upon payments.**

Third Transaction

step 2



1. **Midwest Trust makes payments agreed to in the original Installment Sales Agreement directly to the seller.**