| Receive Attorney Fees as Part of Structured Settlement |  |  |  | Receive Attorney Fees as Cash and Invest in Taxable Account |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hypothetical Rate of Return:$3.40 \%$ |  |  |  | Hypothetical Rate of Return: |  |  |  | 5.30\% |
| Assumed Federal Tax Rate: 35.0\% |  |  | 35.0\% | Assumed Federal Tax Rate: |  |  |  | 35.0\% |
| Annuity Premium: |  |  | \$300,000 | Cash: |  |  |  | \$300,000 |
| Year | Payment Pre-Tax | Total Tax Amount | Payment AfterTax | Year | Payment After-Tax | Interest <br> Earned | Total Tax Amount | Account Value |
| Settlement Date Tax Upon Receipt of Cash | N/A | N/A | N/A | Settlement Date Tax Upon Receipt of Cash | \$0 | \$0 | \$105,000 | \$195,000 |
| 1 | \$0 | \$0 | \$0 | 1 | \$0 | \$10,339 | \$3,619 | \$201,720 |
| 2 | \$0 | \$0 | \$0 | 2 | \$0 | \$10,695 | \$3,743 | \$208,672 |
| 3 | \$0 | \$0 | \$0 | 3 | \$0 | \$11,064 | \$3,872 | \$215,864 |
| 4 | \$0 | \$0 | \$0 | 4 | \$0 | \$11,445 | \$4,006 | \$223,303 |
| 5 | \$0 | \$0 | \$0 | 5 | \$0 | \$11,840 | \$4,144 | \$230,999 |
| 6 | \$0 | \$0 | \$0 | 6 | \$0 | \$12,248 | \$4,287 | \$238,960 |
| 7 | \$0 | \$0 | \$0 | 7 | \$0 | \$12,670 | \$4,434 | \$247,195 |
| 8 | \$0 | \$0 | \$0 | 8 | \$0 | \$13,106 | \$4,587 | \$255,714 |
| 9 | \$0 | \$0 | \$0 | 9 | \$0 | \$13,558 | \$4,745 | \$264,527 |
| 10 | \$35,200 | \$12,320 | \$22,880 | 10 | \$22,880 | \$14,025 | \$4,909 | \$250,763 |
| 11 | \$35,200 | \$12,320 | \$22,880 | 11 | \$22,880 | \$13,296 | \$4,653 | \$236,526 |
| 12 | \$35,200 | \$12,320 | \$22,880 | 12 | \$22,880 | \$12,541 | \$4,389 | \$221,797 |
| 13 | \$35,200 | \$12,320 | \$22,880 | 13 | \$22,880 | \$11,760 | \$4,116 | \$206,561 |
| 14 | \$35,200 | \$12,320 | \$22,880 | 14 | \$22,880 | \$10,952 | \$3,833 | \$190,800 |
| 15 | \$35,200 | \$12,320 | \$22,880 | 15 | \$22,880 | \$10,116 | \$3,541 | \$174,495 |
| 16 | \$35,200 | \$12,320 | \$22,880 | 16 | \$22,880 | \$9,252 | \$3,238 | \$157,629 |
| 17 | \$35,200 | \$12,320 | \$22,880 | 17 | \$22,880 | \$8,358 | \$2,925 | \$140,181 |
| 18 | \$35,200 | \$12,320 | \$22,880 | 18 | \$22,880 | \$7,432 | \$2,601 | \$122,132 |
| 19 | \$35,200 | \$12,320 | \$22,880 | 19 | \$22,880 | \$6,475 | \$2,266 | \$103,461 |
| 20 | \$35,200 | \$12,320 | \$22,880 | 20 | \$22,880 | \$5,486 | \$1,920 | \$84,147 |
| 21 | \$35,200 | \$12,320 | \$22,880 | 21 | \$22,880 | \$4,461 | \$1,562 | \$64,167 |
| 22 | \$35,200 | \$12,320 | \$22,880 | 22 | \$22,880 | \$3,402 | \$1,191 | \$43,498 |
| 23 | \$35,200 | \$12,320 | \$22,880 | 23 | \$22,880 | \$2,306 | \$807 | \$22,117 |
| 24 | \$35,200 | \$12,320 | \$22,880 | 24 | \$22,880 | \$1,173 | \$410 | \$0 |
| Total | \$528,000 | \$184,800 | \$343,200 | Total | \$343,200 | \$227,999 | \$184,800 |  |

