| Receive Attorney Fees as Part of Structured Settlement |  |  |  | Receive Attorney Fees as Cash and Invest in Taxable Account |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hypothetical Rate of Return: |  |  |  | Hypothetical Rate of Return: |  |  |  |  |
| Assumed Federal Tax Rate: |  |  | 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 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 | \$6,630 | \$2,321 | \$199,310 |
| 2 | \$0 | \$0 | \$0 | 2 | \$0 | \$6,777 | \$2,372 | \$203,714 |
| 3 | \$0 | \$0 | \$0 | 3 | \$0 | \$6,926 | \$2,424 | \$208,216 |
| 4 | \$0 | \$0 | \$0 | 4 | \$0 | \$7,079 | \$2,478 | \$212,818 |
| 5 | \$0 | \$0 | \$0 | 5 | \$0 | \$7,236 | \$2,533 | \$217,521 |
| 6 | \$0 | \$0 | \$0 | 6 | \$0 | \$7,396 | \$2,589 | \$222,328 |
| 7 | \$0 | \$0 | \$0 | 7 | \$0 | \$7,559 | \$2,646 | \$227,242 |
| 8 | \$0 | \$0 | \$0 | 8 | \$0 | \$7,726 | \$2,704 | \$232,264 |
| 9 | \$0 | \$0 | \$0 | 9 | \$0 | \$7,897 | \$2,764 | \$237,397 |
| 10 | \$35,200 | \$12,320 | \$22,880 | 10 | \$18,767 | \$8,071 | \$2,825 | \$223,876 |
| 11 | \$35,200 | \$12,320 | \$22,880 | 11 | \$18,767 | \$7,612 | \$2,664 | \$210,057 |
| 12 | \$35,200 | \$12,320 | \$22,880 | 12 | \$18,767 | \$7,142 | \$2,500 | \$195,932 |
| 13 | \$35,200 | \$12,320 | \$22,880 | 13 | \$18,767 | \$6,662 | \$2,332 | \$181,495 |
| 14 | \$35,200 | \$12,320 | \$22,880 | 14 | \$18,767 | \$6,171 | \$2,160 | \$166,739 |
| 15 | \$35,200 | \$12,320 | \$22,880 | 15 | \$18,767 | \$5,669 | \$1,984 | \$151,657 |
| 16 | \$35,200 | \$12,320 | \$22,880 | 16 | \$18,767 | \$5,156 | \$1,805 | \$136,242 |
| 17 | \$35,200 | \$12,320 | \$22,880 | 17 | \$18,767 | \$4,632 | \$1,621 | \$120,486 |
| 18 | \$35,200 | \$12,320 | \$22,880 | 18 | \$18,767 | \$4,097 | \$1,434 | \$104,382 |
| 19 | \$35,200 | \$12,320 | \$22,880 | 19 | \$18,767 | \$3,549 | \$1,242 | \$87,921 |
| 20 | \$35,200 | \$12,320 | \$22,880 | 20 | \$18,767 | \$2,989 | \$1,046 | \$71,097 |
| 21 | \$35,200 | \$12,320 | \$22,880 | 21 | \$18,767 | \$2,417 | \$846 | \$53,902 |
| 22 | \$35,200 | \$12,320 | \$22,880 | 22 | \$18,767 | \$1,833 | \$641 | \$36,326 |
| 23 | \$35,200 | \$12,320 | \$22,880 | 23 | \$18,767 | \$1,235 | \$432 | \$18,362 |
| 24 | \$35,200 | \$12,320 | \$22,880 | 24 | \$18,767 | \$624 | \$219 | \$0 |
| Total | \$528,000 | \$184,800 | \$343,200 | Total | \$281,505 | \$133,086 | \$151,580 |  |

