

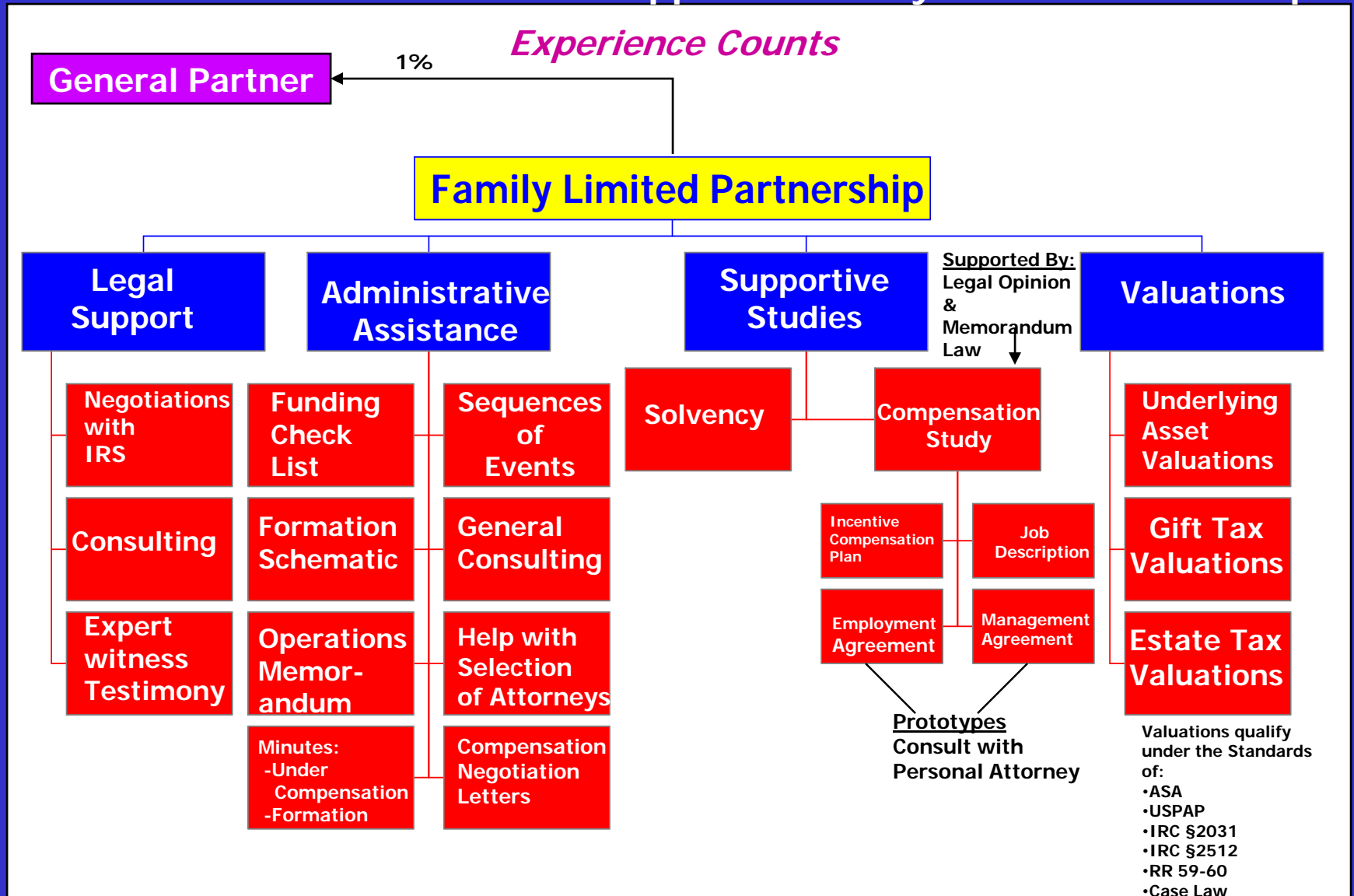
**ATI Capital Group of Colorado, LLC
presents**

**Professional Services for
the Support of
Family Limited Partnerships**

Experience Counts!!

ATI Capital Group of Colorado, LLC

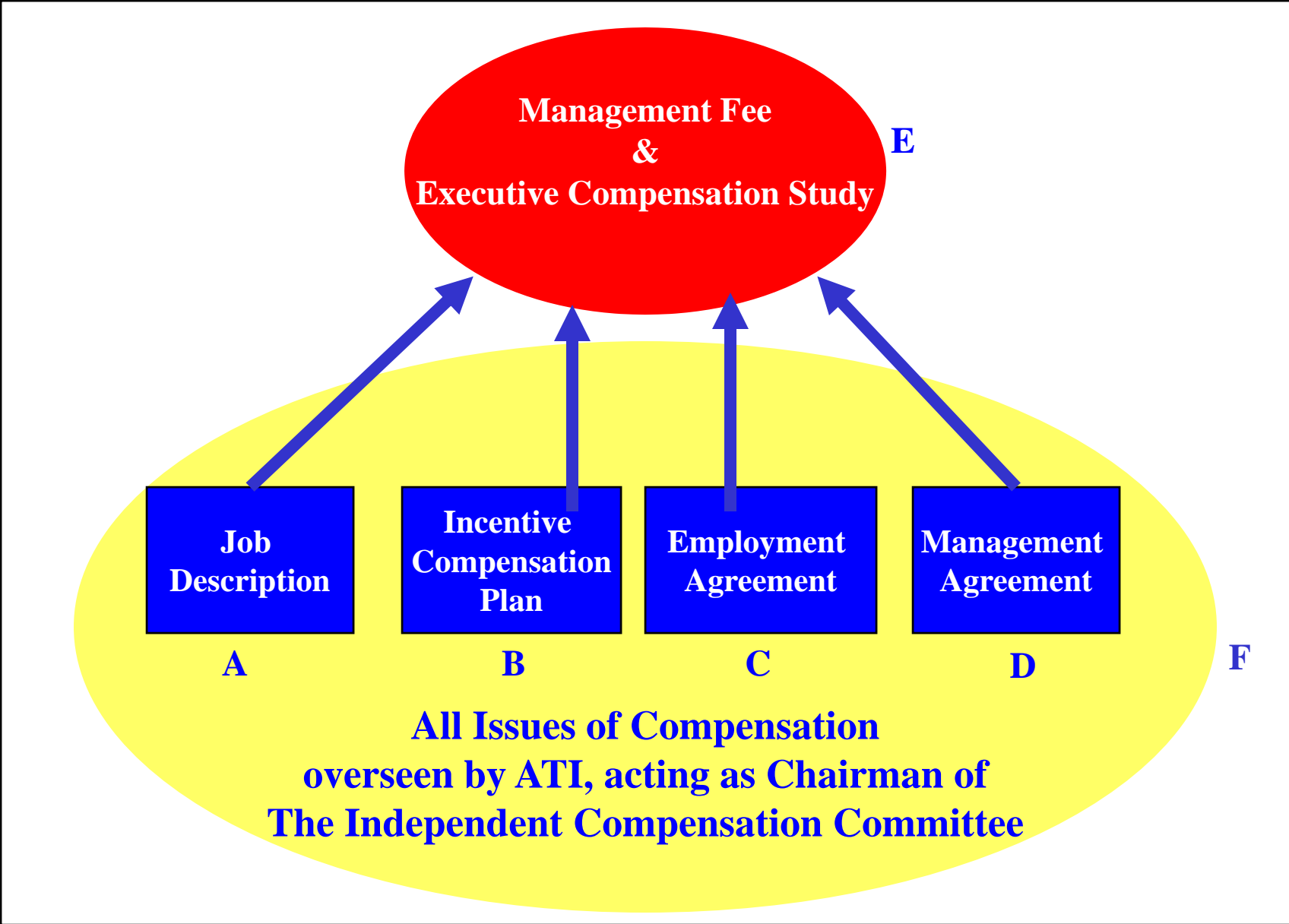
Professional Services for the Support of Family Limited Partnerships



ATI Capital Group of Colorado, LLC
-Schematic-

MASTER COMPENSATION
PACKAGE

- Client Confidential -



Notes:

- A. Internal Revenue Code (IRC) Section 162 compliant job descriptions are necessary to justify the Management Fee paid by the Limited Partnership to the General Partner, as well as the compensation taken by the executive of the General Partner (if a 'C' corporation, 'S' corporation or LLC).
- B. An IRC Section 162 compliant Incentive Compensation Plan is necessary to the justification of management fees charged by the General Partner and paid by the Limited Partnership. The existence of a well-drafted plan can substantially increase the management fee.
- C. Employment Agreements between the General Partner and its employees are necessary to justify employment status and compensation. A prototype will be provided by ATICG.
- D. A formal Management Agreement between the General Partner and the Limited Partnership is necessary as a justification of fees charged. A prototype will be provided by ATICG.
- E. Projects A, B, C & D are the foundation of the overall Management Fee and Executive Compensation Study ("MF ECS"). Without a well-conceived foundation, the MF ECS will not, in our judgement, comply with IRC Sec 162 (a), or relevant case law and Revenue Rulings governing the deductibility of compensation as an expense.
- F. It is suggested that an Independent Compensation Committee be established for the overall family business structure and that ATICG, together with one additional outside professional advisor and the client's representative comprise the Committee. This strategy establishes the independence of the Compensation Committee and adds credence to the Committee's decisions.

Notes:

1. Each of the projects (i.e.: A, B, C, D & E) are suggested only after a careful reading of case law relating to the IRC Sec. 162 issues. Each project is, in our judgement, necessary for a complete presentation to the IRS. The burden of proof is on the tax payer to show the merits of its claim by a preponderance of the evidence.
2. In the judgement of ATICG, following a exhaustive reading of relevant case law, a Compensation Committee is highly advised. Furthermore, the IRS looks unfavorably on Compensation Committees comprised of only the taxpayer and [his] family. Accordingly, ATICG suggests an Independent Compensation Committee, chaired by ATICG, with one additional outside advisor and the client's representative as members.
3. ATICG will provide an exhaustive Memorandum of Law, prepared by qualified independent counsel as part of its engagement.
4. ATICG will provide a "more likely than not" legal opinion on the general structure of its MFECS product. A specific opinion to the client is available for an additional fee.
5. Minutes from Corporate Counsel will be necessary in order to enter the results of this overall study into the Corporate (or Partnership) records. The establishment of proper Directors' Fees should also be addressed in the Minutes. Corporate Counsel is encourage to carefully review prototype agreements provided by ATICG for applicability to State Law and suitability to the specific needs of the client.