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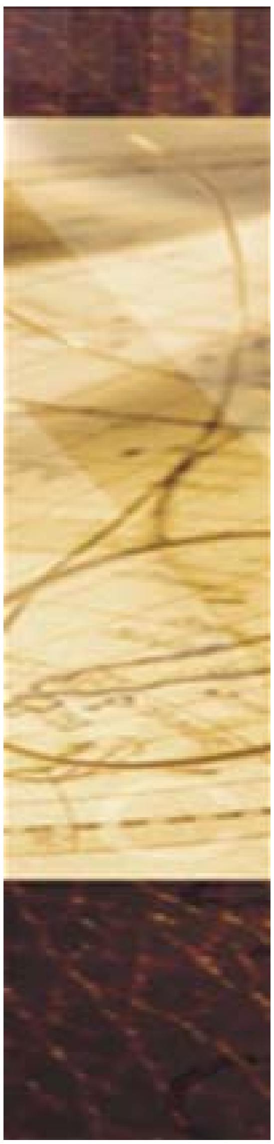

ATI Capital Group, Inc.
FLP Valuations Highlights & Qualifications

When referring your client to a valuation firm you want to make sure the valuator has the following qualifications and insights:

EXPERIENCE: Ours is a second to none! We have assisted over 100 professionals implement and design over 850 family limited partnerships and of course, we have valued over 800 family limited partnerships over the last twelve years. We value approximately 20 each and every year. We become part of the planning team, assisting when asked to help with proper structure and implementation based on the latest court cases.

REPUTATION: We are designated expert witnesses in U.S. Tax Court and have represented both taxpayers and the I.R.S. We were the valuation expert witness for the Estate of Strangi in the Estate of Strangi v Comr. case and our valuation approaches and discounts were allowed by the Judge in Strangi #1. Furthermore, the “Service” now uses **OUR** Closed End Fund Analysis in their current 706 and 709 case write-ups. More recently, we successfully defended our report in the estate of Kelly v Comr. And in July of 2006 had a case set for trial settle with IRS accepting our discount percentages. We have been personally told by Estate Planning Attorneys representing taxpayers, as well as those employed by the Department of the Treasury, that once it is known that ATI Capital Group, Inc. represents one of the parties, the case tends to settle.

INDEPENDENCE: Our approaches are understandable, tested and accepted, sound, verifiable, defendable and are used consistently in our work.

CONSISTENCY: Therefore, when you or your client hires ATI Capital Group, Inc., you get the experience, approaches, and reputation of the FIRM. Approaches used today have been developed and honed over a twelve year period with each experience, building on all those that came before it, making it easier for you to understand approximately where our discounts will end up, which provides better planning opportunities for you client.

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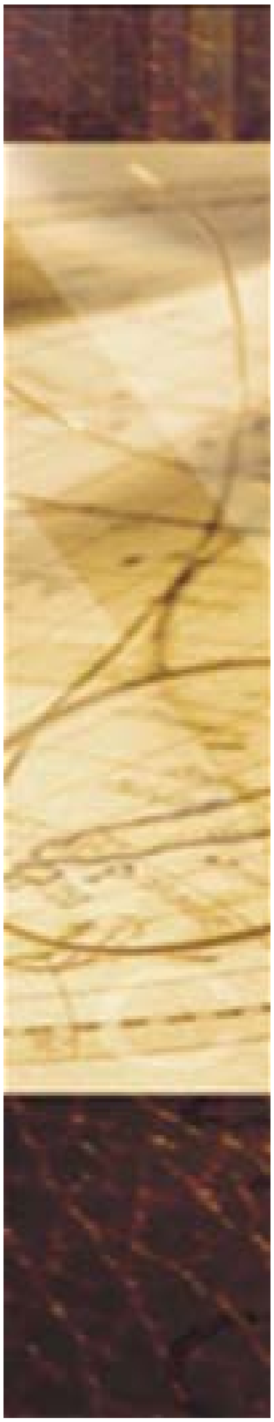

QUESTIONS TO ASK A VALUATOR!

When interviewing a new valuator or evaluating your existing valuator relationship, **you might consider the following**:

- How many years of experience do they have in FLP Valuations? How many FLP set-ups have they been involved in?
- Have they testified in Tax Court?
- Have they ever presented to the National Association of Family Wealth Counselors or The Wealth Counsel?
- What percent of their tax court cases settle either less than a 10% reduction in their calculated discounts?
- Will they analyze your partnership documents to make sure proper validation language exists?
- Are valuation practices and approaches consistent throughout the firm?
- What percentage of their calculated discounts is based on judgment and what percent is based on calculated verifiable market data?
- Do they have the ability to fully analyze and calculate the Discount for Lack of Control and Marketability based on verifiable market data?
- Do they have experience in the preparation of solvency reviews and will they opine regarding fraudulent conveyances?
- Have they ever prepared an Executive Compensation Study or given guidance as to the proper management fee to be charge by the Corporate General Partner to the FLP?
- Do they assist in schematics of ownership and sequence of events?

Call us and see the difference experience makes!

214 – 920 - 1616