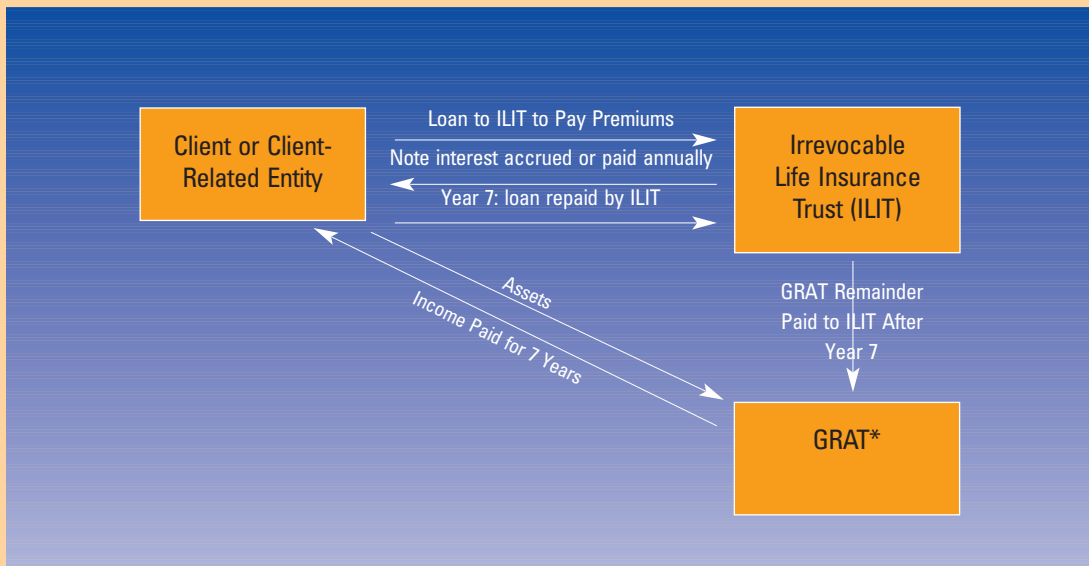


## EXHIBIT 2

### Using Split-Dollar Loan to Fund Insurance Premiums and a GRAT to Pay Off the Split-Dollar Loan



**Source:** *Wealth Partners LLC*

\* Assumes a 7 Year GRAT. May also use CLAT or QPRT in lieu of GRAT. May also consider use of discounted assets to fund the GRAT (for example, shares of an FLP, LLC, or subchapter S corporation)