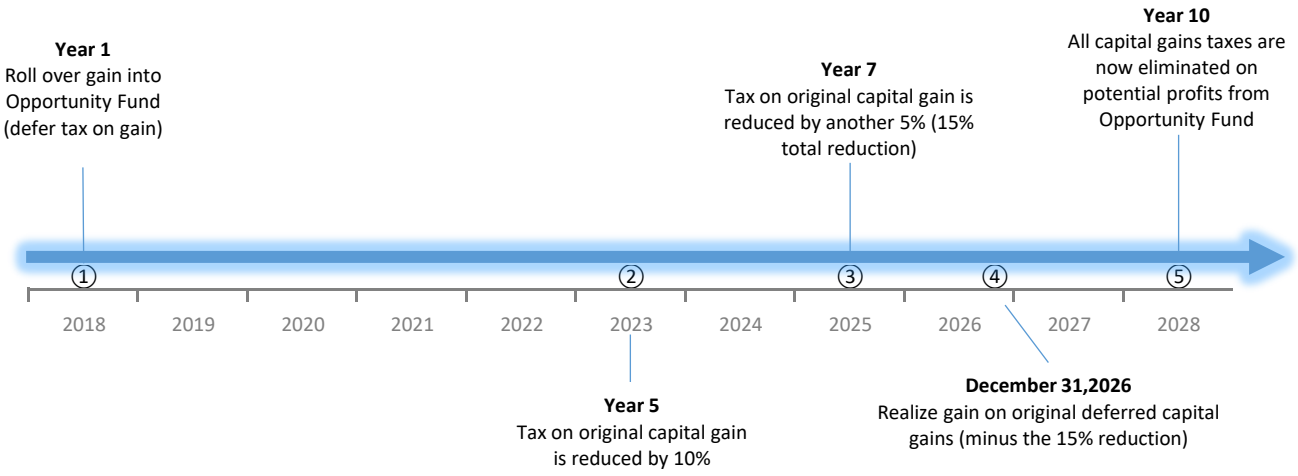
Year 1
Roll over gain into Opportunity Fund (defer tax on gain)
Year 7
Tax on original capital gain is reduced by another 5% (15% total reduction)
Year 10
All capital gains taxes are now eliminated on potential profits from Opportunity Fund
1
2
3
4
5
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028
Year 5
Tax on original capital gain is reduced by 10%
December 31,2026
Realize gain on original deferred capital gains (minus the 15% reduction)