

Dear Friends of Our Firm,

Chances are, you've been thinking about your retirement and the best way to transfer ownership of your business to your children or other family members. If you're like most small business owners, it's your fond hope that the younger generation will be able to continue the operation you started or inherited.

Although everyone's situation is different, it may be advantageous to establish plans for using a Section 303 redemption. This special provision of the tax code enables your company to redeem the stock you bequeath to your heirs without any dire tax consequences.

Assuming certain requirements are met, your company will owe no tax, your estate will owe no tax and your children will owe no tax. Best of all, a Section 303 redemption allows the younger generation to keep the family business going strong without selling out to strangers.

As you might expect, this is a technical area of the tax law that requires expert assistance. But fear not: We would be glad to set up a meeting to explain exactly how a Section 303 redemption works and to provide any other assistance you might require related to this matter. Our experienced staff members can also explore other alternatives with you.

Our ultimate goal is to provide you with a solution that meets your particular needs and circumstances.

Very truly yours,

[Signature]

[Name]

[Title]

P.S. If you haven't addressed this issue yet, you should do so sooner rather than later. Don't hesitate to call us (xxx) xxx-xxxx today to schedule a meeting.