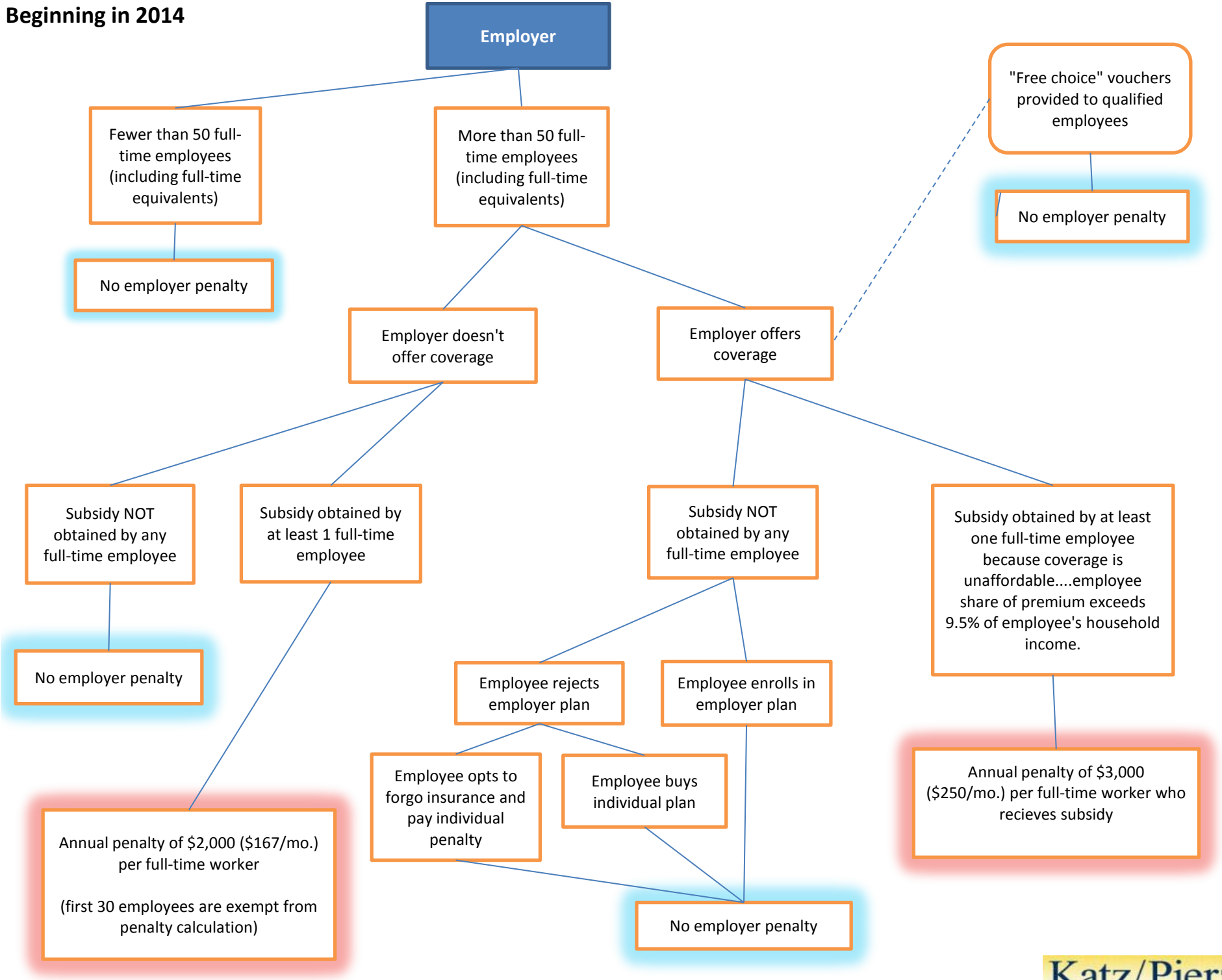
## Beginning in 2014




Material is for information purposes only. Reader should seek appropriate legal, tax and insurance counsel.

Katz/Pierz
Benefit From Experience