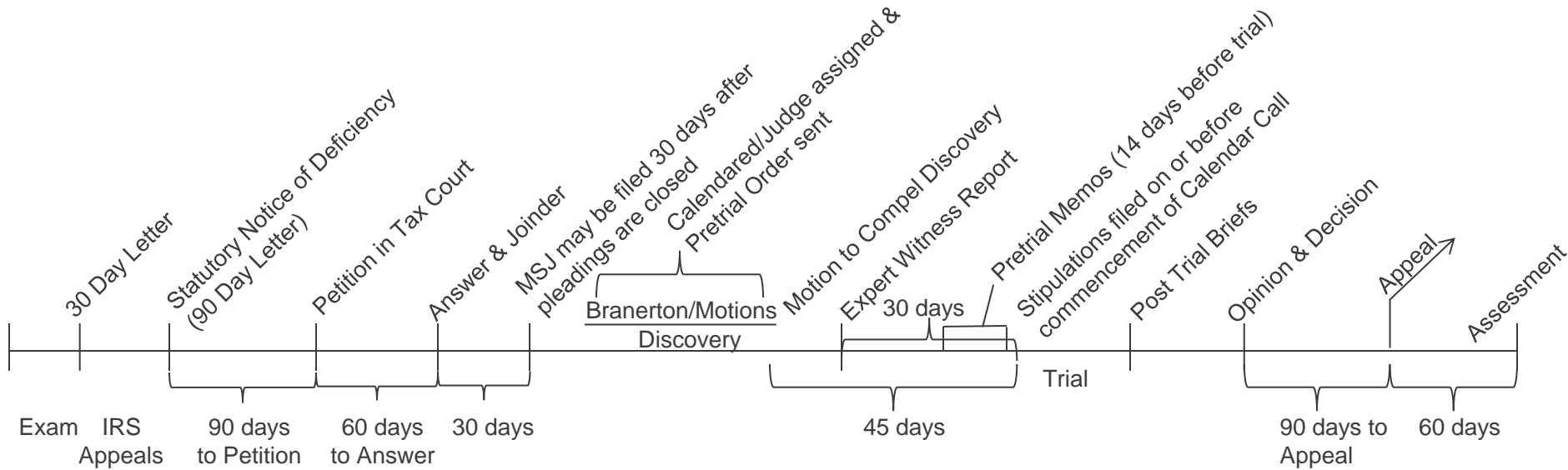


Typical Timing of a Federal Tax Controversy and Litigation



*The timing of a case in Tax Court is dependent upon the Trial Order issued by each judge. This depicts a typical timing of a Tax Court case.