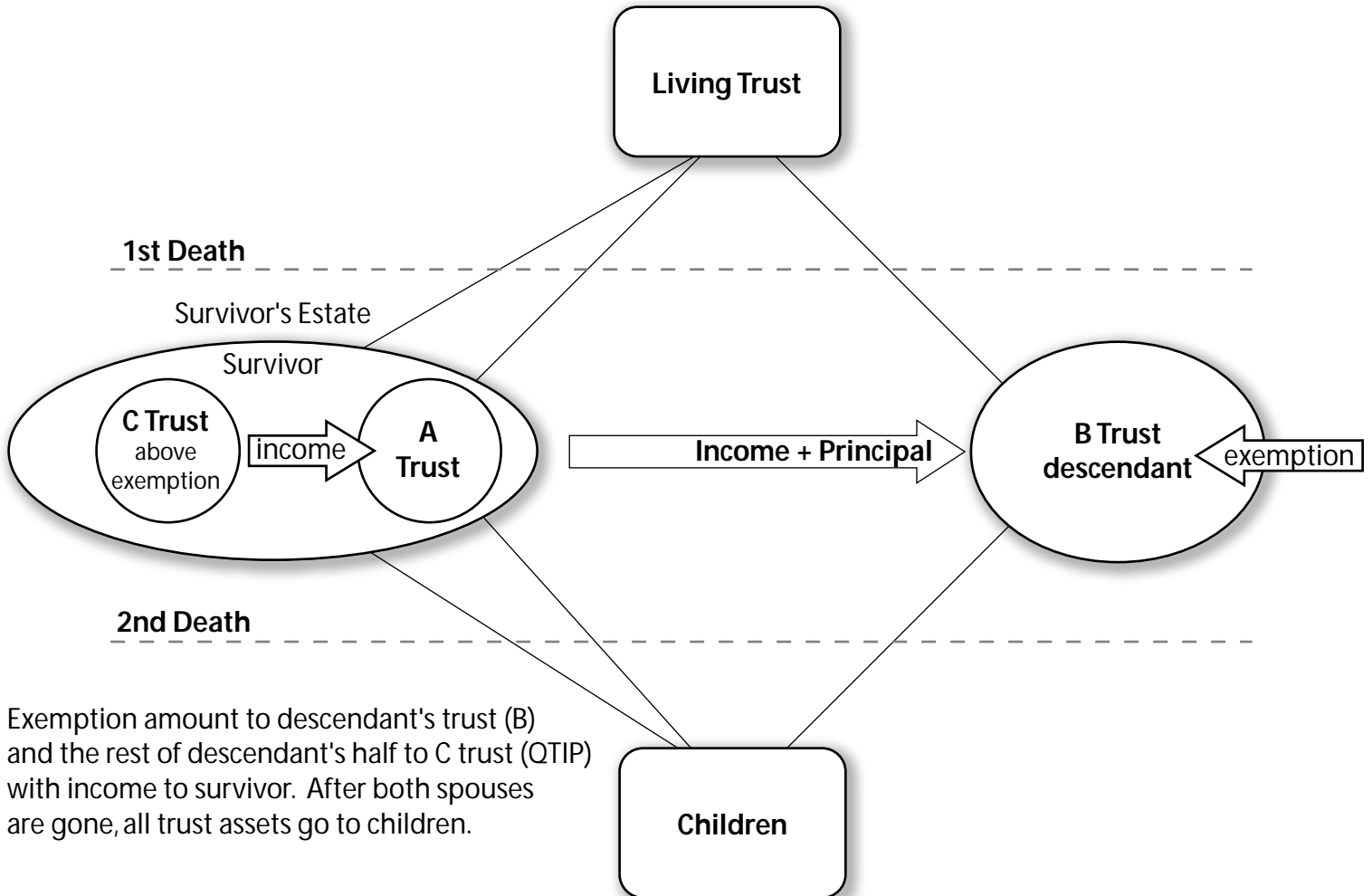


A, B, C Trust (QTIP)



Exemption amount to descendant's trust (B) and the rest of descendant's half to C trust (QTIP) with income to survivor. After both spouses are gone, all trust assets go to children.