



Steburg Law Firm

A Professional Corporation

October 7, 2019

Re: Legal Opinion for Monetized Installment Sales

Dear Sir or Madam,

I have been asked to confirm my firm prepares covered legal tax opinions regarding monetized installment sales under Internal Revenue Code Sections 453 and 453A. If requested, we would analyze a transaction and prepare a covered legal tax opinion regarding a monetized installment sale. Please be aware our firm has not reviewed any documents or specifics regarding any contemplated transaction and have not come to any conclusion regarding any specific transaction. This correspondence is in response to a request to confirm whether we would be willing to review and analyze a monetized installment sale and prepare a legal opinion.

Very truly yours,

ANITA L. STEBURG