

WealthCounsel® Estate Tax Survey Official Rules

NO PURCHASE NECESSARY. A purchase or payment will not increase your chances of winning.

1. Eligibility (*restricted to trade*)/Promotion Period. The WealthCounsel Estate Tax Survey (the "Promotion") is open only to Estate Planning Attorneys (defined as someone that devotes 50% of their practice to the study and services of estate planning) in the 50 United States (and District of Columbia) who are at least eighteen (18) years old at the time of entry. Void in Puerto Rico and other U.S. territories and possessions and where prohibited by law. Employees of Sponsor or any of its respective affiliates, subsidiaries, or any other company or individual involved with the design, production execution or distribution of the Promotion and their immediate family (spouse, parents and step-parents, siblings and step-siblings, and children and step-children) and household members (people who share the same residence at least three (3) months out of the year) of each such employee are not eligible. The Promotion is subject to all applicable federal, state and local laws and regulations. Participation constitutes entrant's full and unconditional agreement to these Official Rules and Sponsor's decisions, which are final and binding. You are not authorized to participate in the Promotion if you are not located within the United States or if the Promotion is not permitted by state, local or municipal law, rule or regulation. The Promotion begins on January 31, 2008 ("Start Date") and ends on the earlier of January 1, 2011 or when new legislation regarding federal estate tax and exemption amounts is signed into law ("End Date") (Start Date to End Date is the "Promotion Period").

2. How to Enter. During the Promotion Period, go online to www.wealthcounsel.com and complete the online registration form. Part of the entry process requires you to predict the date and the correct estate tax and exemption amounts that will be determined in the future either by new legislation or the expiration of existing Repeal if no new law is enacted (the "Answer"). If all the entry fields are not fully responded to and completed the Sponsor may void that entry. No facsimile or mass produced entries permitted. If you wish to change your prediction over time, you may update entries by completing a new online form. The effective date of your entry will be the date the most recent Answer was provided.

3. Prize/Odds of Winning. One (1) Grand Prize winner will receive Ten Thousand Dollars (\$10,000). Odds of winning depend on the number eligible entries received and the Answer you provide.

4. Winner Selection. After the End Date the Sponsor will review all Answers and the first person that responded correctly will be declared the potential Grand Prize Winner. Potential winner will be notified by regular mail and email and will be required to sign and return to Sponsor, within ten (10) days of the date notice is sent, an affidavit of eligibility and liability (except where prohibited) in order to claim his/her prize. If the potential winner fails to properly respond or has a prize returned as undeliverable it will result in awarding of the prize to person that had the next best Answer. Acceptance of prize constitutes permission (except where prohibited by law) to use each winner's name, hometown, and prize won in winner's list without further compensation. Prize is not transferable. Taxes on prize are winner's responsibility.

5. Entry Conditions and Release. By entering, each participant agrees to: (a) comply with and be bound by these Official Rules (b) release and hold harmless the Sponsor its respective parents, subsidiary, and affiliated companies, the prize suppliers and any other organizations responsible for sponsoring, fulfilling, administering, advertising or promoting the Sweepstakes and Promotion from and against any and all claims, expenses arising out of or relating to a participant's entry, creation of an entry or submission of an entry, participation in the Sweepstakes and Promotion, acceptance or use or misuse of prize and/or the broadcast, exploitation or use of entry.

6. General Conditions. Sponsor is not responsible for lost, late, incomplete, invalid, unintelligible, postage due, or misdirected entries which will be disqualified. All entries become the sole and exclusive property of Sponsor and will not be returned. Sponsor reserves the right to cancel, suspend and/or modify the Promotion, or any part of it, if any fraud, technical failures or any other factor beyond Sponsor's reasonable control impairs the integrity or proper functioning of the Sweepstakes, as determined by it in its sole discretion.

7. Promotion Results and Sponsor. For Promotion results send a hand-printed, self-addressed, stamped envelope before February 15, 2011 to WealthCounsel Estate Tax Survey, WealthCounsel, LLC, PO Box 44403, Madison, WI 53744-4403.