

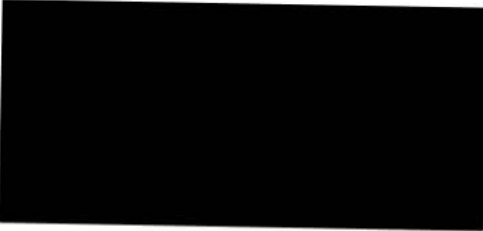
802.71

Verne, B. Michael

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**From:** [REDACTED]  
**Sent:** Wednesday, February 06, 2013 10:06 AM  
**To:** Verne, B. Michael  
**Subject:** Trust

A transfer by a settlor to an irrevocable trust is exempt under 802.71. And a transfer to a revocable trust is exempt because the settlor holds beneficial interest in the stock before and after the transfer, correct?



COMET ON BOTH  
BM  
2/6/13

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