Important Notice To Field Reps and/or Professional Advisors and Planners:

Responsibility For Entity Choice and Tax Planning

The Premier IV IRA-LLC℠ (ICO℠) NAFEP product (provided through American Estate &Trust) may be treated as a tax planning technique under U.S. Treasury Department (IRS) Circular 230 regulations. To the extent that these regulations apply to the ICO, you must refrain from tax advice and/or planning. Both the Premier IV IRA-LLC℠ (ICO℠) product and this application have been carefully designed to place the responsibility for entity choice and tax planning on the client and NAFEP, and not on you unless you mishandle client communications. Therefore, you must position yourself strictly as an educational service and an order taker, a coordinator between the client and NAFEP/AE-Trust, not as an entity planner or tax advisor. To avoid IRS problems both for you and NAFEP/AE-Trust, the client's entity choice, tax classification choice and entity tax planning must be determined by the client, the client's tax counsel and NAFEP/AE-Trust, not you. The application questions and the disclaimer which the client signs in this application will support the appropriate relationship between you and the client.

PREMIER IV IRA-LLC℠ (ICO℠) INFORMATION AND ORDER AGREEMENT©

Planner/Rep Info		NAFEP Acct. # 00000
Name: American Estate & Trust, LC	Phone: (702) 562-4120	Fax: (702) 562-4122

Date: ______________________________ ICO (LLC) Type Being Ordered (check one only): [ ] Single Member [ ] Multiple Member

IRA Account Name (Legal Title) ______________________________ (This IRA account will be the forming member of the ICO) Tax ID No. of IRA ____________ (TIN of **IRA account**)

IRA's Custodian Name: ______________________________

Custodian Mail Add. ______________________________ Custodian Phone No. ______________

Custodian City ______________ State ____________ Zip ____________

IRA Owner' Name ______________________________ Owner's Social Security No. ______________

IRA Owner's Mail Add. ______________________________ Owner's Phone No. ______________

IRA Owner's City ______________ County ______________ State ____________ Zip ____________

NOTE: The ICO (LLC) name you wish to use must be checked with the Secretary of State for availability. Either you must do this in advance (NAFEP can provide your state's phone or web site) or NAFEP will do this for you for an extra fee. See the "Order and Pricing List" at the end of this application.

ICO (LLC) Name ______________________________ (Use one of the following at the end of the ICO's name: "Limited", "Ltd.", "Limited Co.", "LLC" or "LC")

ICO (LLC) Street Add. ______________________________ (Normally, This is the ICO Manager's Physical Street Address) ICO Phone No. ______________ (Normally, This Is The ICO Manager's Phone Number)

ICO City ______________ (Normally, This is the ICO Manager's) County ______________ (Normally, This is the Manager's) State ____________ (Normally, This is the Manager's) Zip ____________ (Normally, This is the Manager's)

ICO Mailing Address (if Different From Street Address) ______________________________

Mailing City ______________ County ______________ State ____________ Zip ____________

Choose the ICO's Management Arrangement From the 2 Choices Below. (Managers do ***not*** have to be ICO members.) The Manager(s) Will Be:

Choice 1. Above IRA Owner Will Be Sole Manager [ ]
(If this choice is made, skip the two blanks below)

Choice 2. Co-Managers Will Be Used (provide 2 names and their addresses below): [ ]

1. ______________ Address ______________ City/State ______________
2. ______________ Address ______________ City/State ______________

Will the ICO have salaried employees, subject to W-2 withholdings? [ ] Yes [ ] No **Note:** ICO managers, who are disqualified persons, may not receive a salary or other employment compensation from the ICO. Obtain a definition of disqualified persons from the NAFEP planner representative.

Complete One Only Of the Following Choices To Indicate The Desired State of Domicile:

Choice 1. Check Here If The ICO Is To Be Domiciled In Your Home State [ ]

Choice 2. Check Here If The ICO Is To Be Domiciled In A State Other Than Your Home State [ ]

If Choice 2 is Selected, Identify the State Where the ICO Will Be Domiciled: ______________

Will the ICO Manager Be The Registered Agent of The ICO In The Home State? Yes [ ] No [ ]

Give Full Name and Physical Address of the Registered Agent In The ICO Home State:

____

____

____

____

NATIONAL ASSOCIATION OF NAFEP FINANCIAL & ESTATE PLANNING SALT LAKE CITY, UTAH

MEMBERSHIP LISTINGS:

List the member units (ICO shares) info below. If the ICO has more members than this form allows, make photocopies of these pages as necessary, but list no more than 10 members without making special provisions with NAFEP. The forming member at the top of page 1 is already listed as No. 1. below. List all other members below that. List the percentage of ownership of all members. Each "Percent" column used below must total 100%. Accumulate the percentages for all the members and confirm that each column totals 100%. In most cases voting power and financial interests will be combined together, so that each ICO unit will include equal amounts of voting control and financial interests. In that case use only the first "Percent" column below:

Note: The ICO manager(s), individually or in combination, cannot hold more than 49% of the total member units of an ICO.

Name	Percent of ICO Units	Percent of Voting Power	Percent of Financial Interests
1. __Forming Member, name and address is listed on page 1___	______	______	______

(For a single member ICO, all three of these blanks are "100")

Stop and Note: Do not list members below if this order is for a single member ICO. The 3 listings below are for IRA or other retirement plan members. List non-retirement plan members on the next page.

2. IRA/Plan Name/Legal Title____________________________ ______ ______ ______

____

Tax ID No. of IRA Member No. 2 ________________________

IRA's Custodian Name: ________________________________

____

Custodian Mail Add. __________________________________

Custodian City _______________________________________

Custodian State __________________ Zip _____________

IRA Owner' Name ___________________________________

IRA Owner's Social Security No. ________________________

3. IRA/Plan Name/Legal Title____________________________ ______ ______ ______

____

Tax ID No. of IRA Member No. 3 ________________________

IRA's Custodian Name: ________________________________

____

Custodian Mail Add. __________________________________

Custodian City _______________________________________

Custodian State __________________ Zip _____________

IRA Owner' Name ___________________________________

IRA Owner's Social Security No. ________________________

4. IRA/Plan Name/Legal Title____________________________ ______ ______ ______

____

Tax ID No. of IRA Member No. 4 ________________________

IRA's Custodian Name: ________________________________

____

Custodian Mail Add. __________________________________

Custodian City _______________________________________

Custodian State __________________ Zip _____________

IRA Owner' Name ___________________________________

IRA Owner's Social Security No. ________________________

MEMBERSHIP LISTINGS, CONTINUED (if needed):

Stop and Note: Do not list IRA or other retirement plan members below. The next 4 member listings are for non-retirement plan individuals or organizations.

5. ______________________________ ________ ________ ________

Mail Add. ______________________________ TIN or SS# ____________________

City/St/Zip ______________________________

6. ______________________________ ________ ________ ________

Mail Add. ______________________________ TIN or SS# ____________________

City/St/Zip ______________________________

7. ______________________________ ________ ________ ________

Mail Add. ______________________________ TIN or SS# ____________________

City/St/Zip ______________________________

8. ______________________________ ________ ________ ________

Mail Add. ______________________________ TIN or SS# ____________________

City/St/Zip ______________________________ Total 100% 100% 100%

CAPITAL CONTRIBUTIONS OF EACH MEMBER:

If known, state below the exact amount of cash or other property value which each member will contribute to the ICO. These amounts are necessary and will be included on the Membership Ledger furnished in the ICO document package. You may omit this information by initialing the following disclaimer:

> **Disclaimer:** I do not yet know the exact amount of capital contributions for all members. I am listing only what I do know, which may be nothing. I understand that these amounts must be included on the Membership Ledger which I will receive in the ICO document package from NAFEP, and I agree to fill in the amounts when the capital contribution(s) is/are made.
>
> ______________
> (Initial Disclaimer Here)

Contribution of Member 1 on list above: $____________ Contribution of Member 2 on list above: $____________

Contribution of Member 3 on list above: $____________ Contribution of Member 4 on list above: $____________

Contribution of Member 5 on list above: $____________ Contribution of Member 6 on list above: $____________

Contribution of Member 7 on list above: $____________ Contribution of Member 8 on list above: $____________

Brief Description of Type(s) of Investment(s) To Be Made By ICO ______________________________

____

____

NAFEP ORDER AGREEMENT

NOTE: This entire IRA-LLC Information, Application and Order Agreement <u>is not</u> and cannot be relied on as a legal opinion for the subject matter contained herein.

AGREEMENT: The National Association of Financial and Estate Planning (NAFEP) and the above Planner/Representative (AE-Trust) can provide and/or have provided me with educational information on the ownership by my individual retirement account (IRA) of a special variation of a limited liability company (ICO). Nevertheless, I understand and agree that I must consult with my own tax and/or legal counsel to make the final decision regarding whether I want to use an ICO. I affirm that I either have consulted with my own tax and/or legal counsel, or that I have intentionally declined to use such counsel on the firm belief that I can make the decisions on ICO usage for myself.

Based on the consultations I had with my own tax and/or legal counsel, or based on my own decisions, I have decided to have created for me the ICO legal entity as detailed in this Information and Order Agreement. I am doing this specifically as part of my financial and tax planning, and I require the ICO to meet these needs. I am not acting upon any specific legal opinion or advice from either the above listed representative or NAFEP. I am not relying on any inducement beyond the NAFEP generically published benefits of an ICO. I am not relying on the above listed Planner/Representative to counsel me regarding how to handle the tax planning and reporting for the ICO after it is executed and capitalized.

I understand that NAFEP will provide to me only, with the ICO document package they will furnish me, a limited, "Audit Support Warranty". I understand that the purpose and function of that NAFEP limited warranty is to provide a certain amount of financial and legal assistance in the defense of an IRS audit of my ICO transaction. I understand that other than the support from the NAFEP limited warranty, I must rely on my own tax counsel for specific and ongoing tax planning and reporting for the ICO. I understand that there are no promises or guarantees that either myself, my IRA or the ICO I am ordering will never be audited by the IRS or any other governmental agency. I understand that there are no promises or guarantees that either myself or the ICO will never lose an audit or never be successfully sued.

I understand that the only promises or guarantees to me regarding the ICO I am ordering are those contained in the NAFEP "Audit Support Warranty". I understand that this Information and Order Agreement is not a warranty, and that nothing in this Information and Order Agreement or in anything else provided to me by either NAFEP or the above listed representative is a promise or guarantee of specific results or is a legal opinion.

I take full and personal responsibility, with the help of whatever legal and/or tax counsel I will separately retain, for the proper operation of the ICO after it has been created. I hold neither NAFEP nor the above named Planner/Representative responsible for any part of the operation of my ICO, beyond what is offered me in the NAFEP "Audit Support Warranty".

I understand that NAFEP: (1) Will not provide investment advisory or management services to me, (2) does not endorse or recommend any specific investment strategy or product , and (3) does not control or supervise my financial planner, investment advisor or insurance agent.

I understand that NAFEP has appointed American Estate & Trust, LC (AE-Trust) as my account representative. I understand that AE-Trust will be my direct contact with NAFEP.

I understand that there will be initial and subsequent annual filing requirements, initial and annual registration fees, and/or annual franchise taxes to pay to the state where my ICO entity will be legally domiciled.

I understand that NAFEP is not an IRA custodian. My IRA custodian will be American Estate & Trust, LC (AE-Trust) which is independent of NAFEP, and I will pay AE-Trust its regular custodian fees on an on-going basis.

Print Name:______________________________________, Beneficial Owner Of The IRA Account Which Is The ICO Forming Member

____
Signature Date

NATIONAL ASSOCIATION OF NAFEP FINANCIAL & ESTATE PLANNING SALT LAKE CITY, UTAH

NAFEP Privacy Policy. Personal information submitted to NAFEP for the creation of a trust or legal entity, and for provision of applicable trustee or other fiduciary services, is protected by professional ethics rules regarding attorney-client confidentiality, and by the privacy policy of NAFEP. Client information is not disseminated to anyone outside the NAFEP home office, except in the normal course of business in providing service to you, your trust or entity. No client information is on-line or otherwise available to unrelated parties outside of or apart from NAFEP. No client information is sold, rented, traded, etc. Client information may be obtained only by: The respective client or his/her/their advisors, beneficiaries, on an as needed basis to third parties with whom the trust does business, a proper court order, and/or a proper governmental demand.

FEES AND CHARGES

Note: Your ICO order will be processed through NAFEP. AE-Trust will provide all assistance necessary to create your ICO and get it fully operational. Contact AE-Trust as follows:

7251 W. Lake Mead Blvd., Ste 300
Las Vegas, NV 89128
Phone: (702) 562-4120
E-Mail: wmrpearcy@TrusteeAmerica.com
Web address: www.TrusteeAmerica.com

Notes:

NAFEP is not an IRA custodian. Your IRA custodian will be American Estate & Trust, LC (AE-Trust) which is independent of NAFEP, and you will pay AE-Trust its regular custodian fees on an on-going basis.

AE-Trust requires that you leave *a minimum balance of $350 in your IRA after you transfer funds to the LLC*.

Make Payments Payable to NAFEP For:

ICO (Limited Liability Co) (1) ____________________

Home State Filing Fee ____________________

$25.00 Optional Name Check Service by NAFEP(2) ____________________

Total Due ____________________

(1) This fee is for the actual creation of the ICO (LLC). Included is a document package consisting of completed originals of all ICO documents, attorney's supervision, review and acknowledgement letter, the NAFEP "Audit Support Warranty"*, a deluxe leather document book, articles of organization, member operating agreement, bank resolution, member ownership ledger, Tax ID number from the IRS (where necessary), and the ICO "Set Up And Operating Guide". This is a turnkey package which only requires dating, signing and home state filing to be complete through your first year of operation

***** The purpose and function of the NAFEP "Audit Support Warranty" is to provide a certain amount of financial and legal assistance in your defense of an IRS audit of your ICO transaction. The Audit Support Warranty is limited. The Warranty pays up to $25,000 total in legal and/or accounting fees in your behalf, along with NAFEP's legal assistance, for a term of up to three years. The Warranty covers you only, and no other manager or member of the ICO. You must rely on your own tax counsel for specific and ongoing tax planning and reporting for the ICO, the Warranty does not cover general and on-going tax planning and reporting.

Note: All information presented here regarding the Audit Support Warranty is informational only. The terms and provisions included in the Audit Support Warranty agreement are final and controlling.

(2) The entity name you wish to use must be checked with the home state's Secretary of State office for availability. Either you must do this in advance or NAFEP will do this for you for the extra fee listed here.

Credit Card Payment:

______________________________ (Name on Card)   ______________________________ (Card Number)   ____________________ (Expiration Date)

Amount To Be Charged On This Card: $____________________   Check Card Type: [ ] Visa [ ] MasterCard [ ] American Ex.

I hereby authorize the above stated amount to be charged to my above listed card for the above listed NAFEP IRA-LLC services.

____
(Signature)

NATIONAL ASSOCIATION OF
NAFEP
FINANCIAL & ESTATE PLANNING
SALT LAKE CITY, UTAH