

**Atlantic Salmon**

1 Riverside  
Portland  
ME  
45678

Illustration as of December 31, 2005

The specified age for which minimum distributions are required to begin is age 70 1/2 for 5% owners and IRA-holders and the later of age 70 1/2 and the year of retirement for other individuals.

When you attain this specified age, the law requires that you withdraw at least a certain amount every year (called the 'minimum distribution') from your retirement fund and pay the income tax due on it. Minimum distribution amounts are determined by IRS regulations which consider your account balance and the life expectancy of you and, if applicable, your designated beneficiary. If you incorrectly calculate your minimum distribution and don't withdraw at least the proper minimum amount, you could be subject to an excise tax of 50% of the unpaid amount of your minimum distribution.

	Atlantic Salmon	Brown Trout
Born	January 1, 1920	(Spouse) January 1, 1952
Age	85	53

**A required minimum distribution is due as of December 31, 2005.**

**The account balance is \$123,456 as of December 31, 2004.**

**Applicable Joint Life Expectancy from IRS Table 31.6.**

[Applicable Divisor Based on Joint and Last Survivor Table]

**Amount of Required Minimum Distribution \$3,907.**

This analysis is based on the accuracy of the information you provided. The required minimum distribution must be determined annually after attainment of the specified minimum required distribution age.

Salmon Enterprises, Inc. IRA
Individual Retirement Account