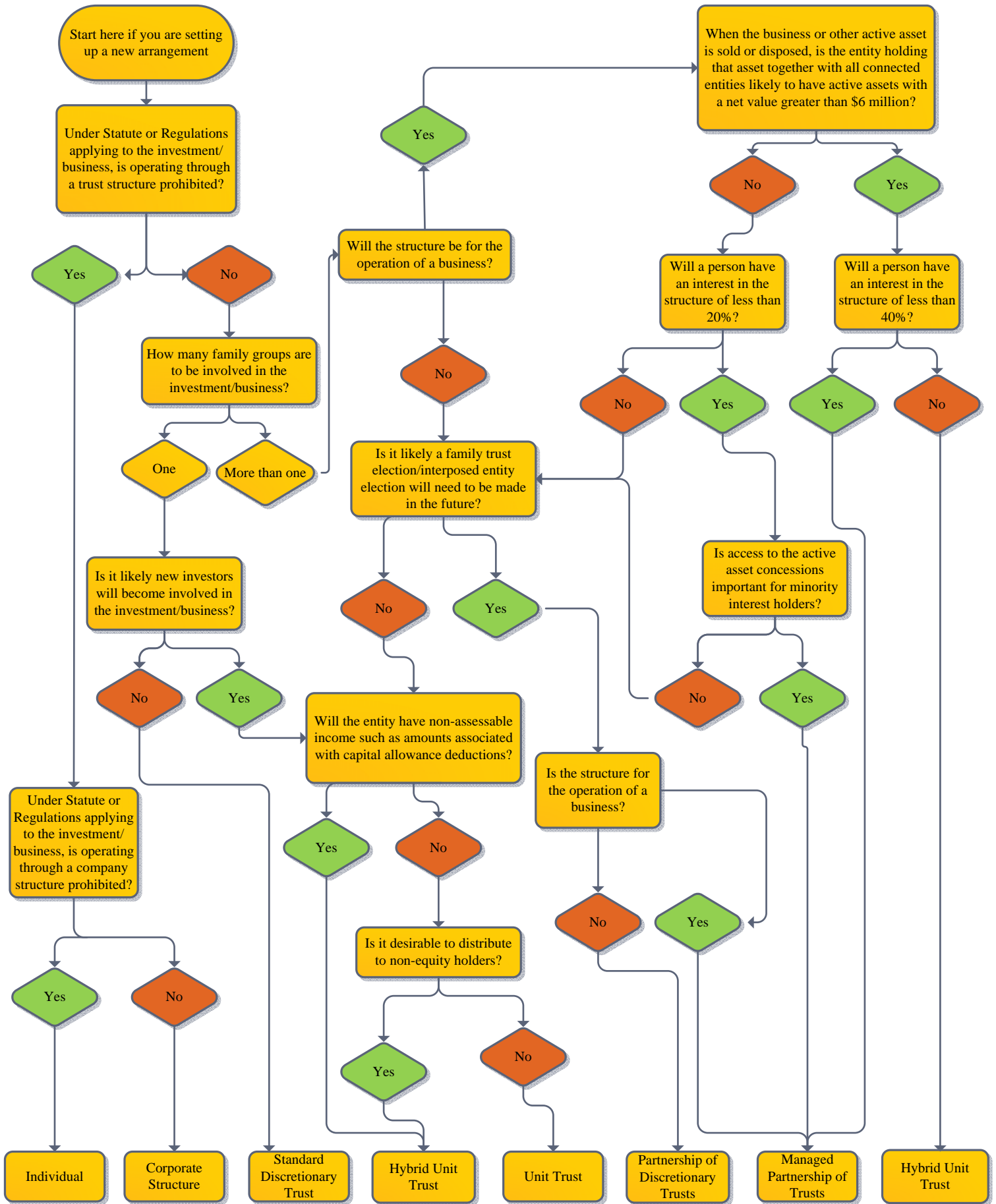




“START-UP” STRUCTURE WIZARD



1. The "Start Up Structure Wizard" (SUSW) is a generic tool developed by Cleary Hoare Solicitors to assist "Users" (qualified Accountants) with their BASIC START UP client structural decisions. It is important to note the SUSW DOES NOT COVER ALL AVAILABLE STRUCTURING OPTIONS.

Therefore the User **CANNOT RELY SOLELY** on the Wizard for the appropriate outcome. Users are still required to use their professional judgement taking into consideration legislation, (\$) value and the specific objectives of their client.

2. Each client is different, to be effective the SUSW process needs to be used separately and individually for each and every client.
3. For the SUSW to be effective the questions need to be answered correctly and honestly. Incorrect or misleading answers will lead to an inappropriate outcome.
4. The SUSW does not represent legal advice from Cleary Hoare Solicitors upon which any person may act.
5. If you have any doubt concerning the outcome or have any further questions please contact CLEARY HOARE SOLICITORS on:

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