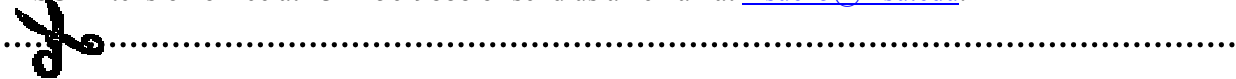


**ESTATE PLANNING & BUSINESS SUCCESSION FOR FARMS  
AND SMALL BUSINESSES**

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