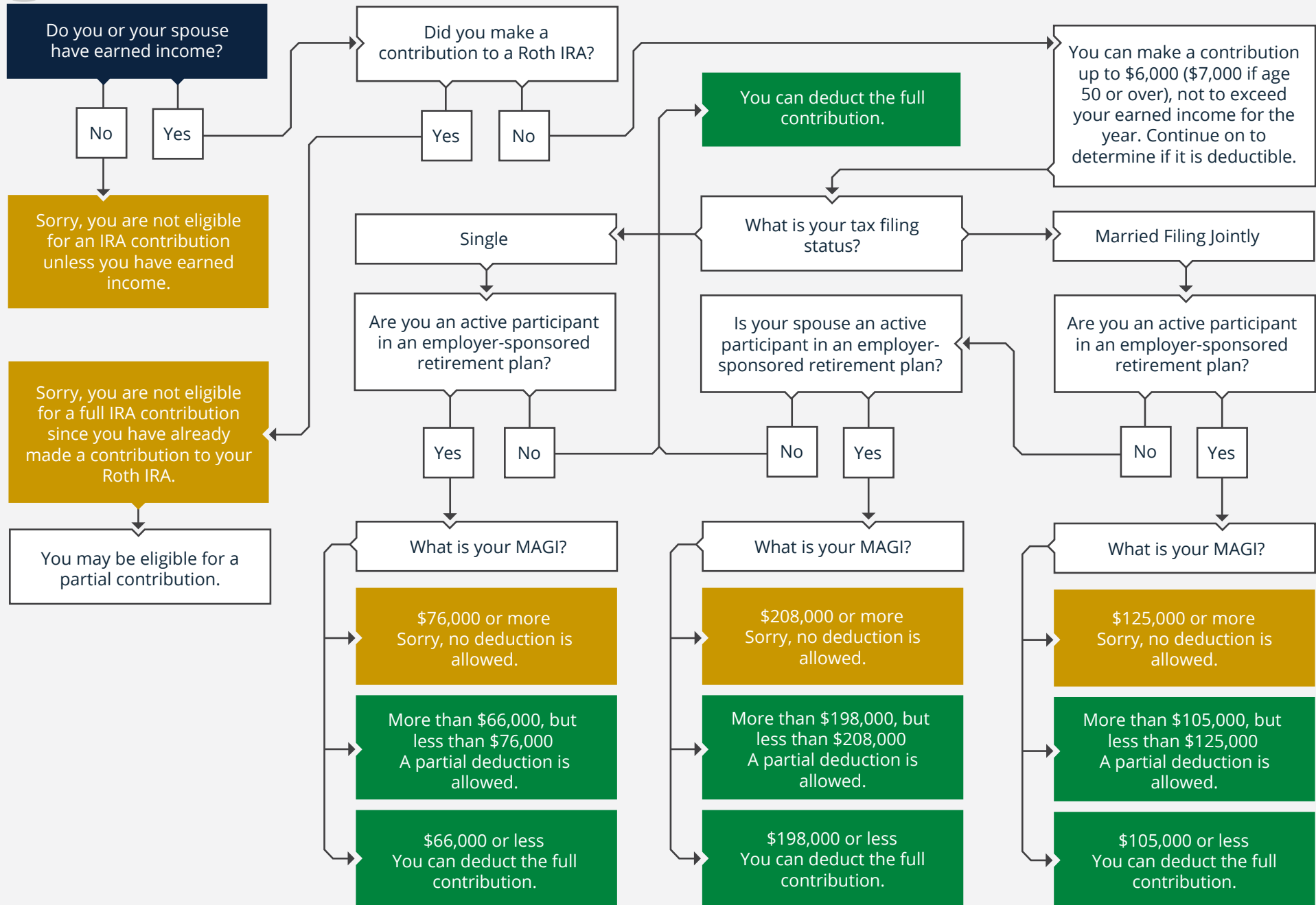


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This information is not intended to be a substitute for specific individualized tax or legal advice. We suggest that you discuss your specific situation with a qualified tax or legal advisor.

Dr. John Colegrove, CFP®

4485 Tench Rd Ste 2510 Suwanee, GA 30024

Drjohn@CornerstoneFinancialTeam.com | 678-482-0686 | <https://www.CornerstoneFinancialTeam.com>

