

## 2<sup>nd</sup> Annual (with mid-year updates) Domestic Asset Protection Trust State Rankings

Rank	2010 Forbes Letter Grade	State	State Income Tax	Statute of Limitations (Future Creditor)	Statute of Limitations (Preexisting Creditor)	Spouse/ Child Support Exception Creditors	Preexisting Torts/Other Exception Creditors	Comments
1	A+	Nevada	No	2 Yrs.	2 Yrs. or 0.5 Yr. Discovery	No	No	Top of Tier 1
2	A	Alaska	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse	No	Tier 1
3	A-	South Dakota	No	3 Yrs.	3 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Tier 1 (2011 amendments make very close to Alaska)
4	A-	Delaware	No (except residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Top of Tier 2 (most marketed state because many banks have Delaware state charter)
5	B	Tennessee	No (except dividends/ interest on residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	No	Tier 2
6 (tie)	B	Rhode Island	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Preexisting tort creditors puts behind Tennessee
6 (tie)	B-	New Hampshire	No (except dividends/ interest on residents)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Preexisting Torts	Preexisting tort creditors puts behind Tennessee
8	N/A	Hawaii	No (except residents)	2 Yrs.	2 Yrs. Pers. Injury; 6 Yrs. Contract	Divorcing Spouse; Alimony; Child Support	Preexisting Torts, Certain Lenders, Hawaii Tax	2011 amendments improved laws
9	C	Wyoming	No	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Property listed on app. to obtain credit; Property received by fraudulent transfer	Exception creditor statute restricts usability
10	C	Utah	No (except Utah source income)	3 Yrs.	3 Yrs. or 1 Yr. Discovery	Divorcing Spouse; Alimony; Child Support	Numerous	Too many exception creditors
11	C-	Missouri	No (except Missouri source)	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Alimony; Child Support	State/U.S. to extent state/ federal law provides	Very limited provisions
12	C-	Oklahoma	Yes	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Child Support	Protection limited to \$1,000,000	Limited to \$1,000,000
13	D	Colorado	Yes	4 Yrs.	4 Yrs. or 1 Yr. Discovery	Not clear if protection from any creditor	Not clear if protection from any creditor	Question whether law works

2<sup>nd</sup> annual rankings chart created in April 2011. Mid-year update in November 2011. Original rankings created in April 2010.  
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