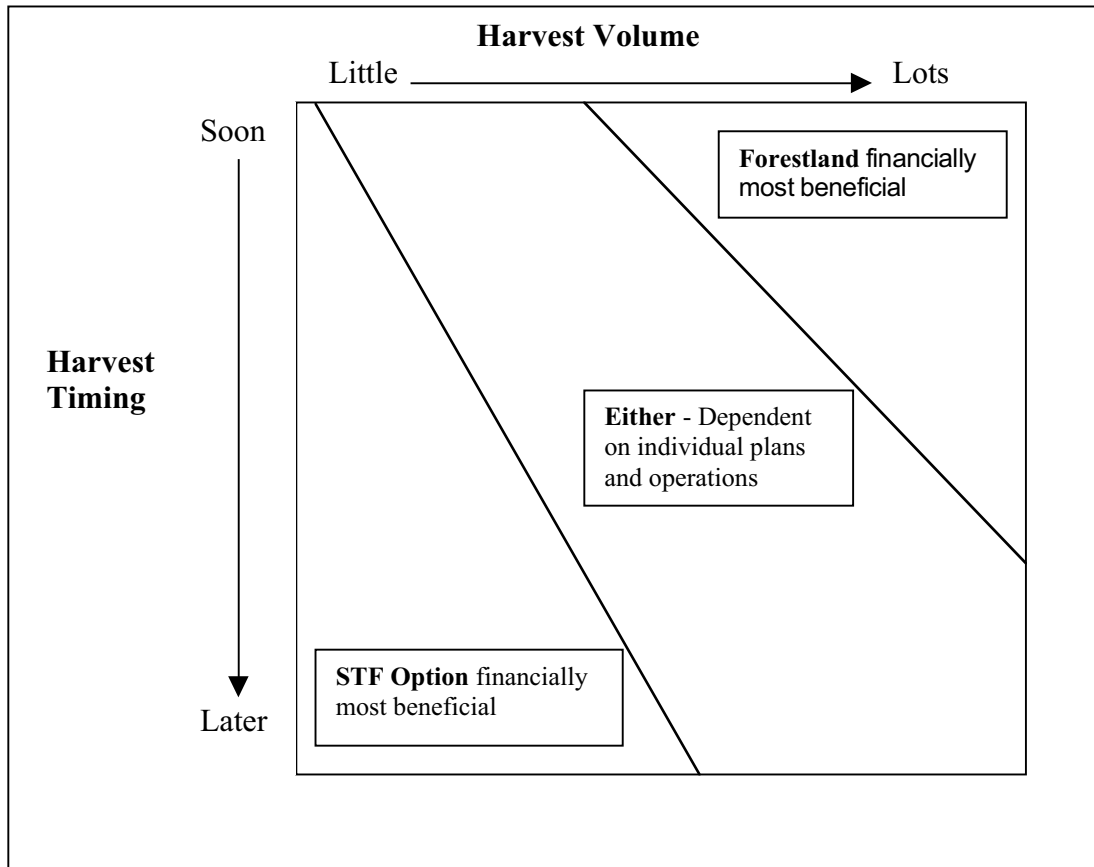


General Application Overview Diagram



Factors Affecting STF Option Decision

	Greater Tax Savings	Less Tax Savings
Productivity Class - <small>Western Oregon only</small>	High Productivity	Low Productivity
Property Tax Rate	Higher Tax Rate	Lower Tax Rate
Management Intensity	Lower Tbr Mgmt Intensity	Higher Tbr Mgmt Intensity
Rotation Length	Shorter Rotation Length	Higher Rotation Length
Opportunity Investment of Delayed Tax	Investment at High Rate	No Investment
Harvest Timing	Delayed Harvest	Harvest Now
Projected Length of Property Ownership	More than 10 years	Immediate sale