

1 THE COURT: And, you gave her the general
2 parameters --
3 THE WITNESS: Correct.
4 THE COURT: -- of the tax law, --
5 THE WITNESS: Correct.
6 THE COURT: Saying, "If it's used for this purpose,
7 you can"?
8 THE WITNESS: Correct.
9 THE COURT: And, then at some point in time, she
10 would bring you the summary of income and expenses, and you --
11 THE WITNESS: That's correct.
12 THE COURT: -- didn't go into each item to verify
13 whether you believe it was an appropriate deduction?
14 THE WITNESS: No, sir, I would never get finished, if
15 I were to do that with all my clients.
16 THE COURT: All right. I just wanted to make sure of
17 the extent of your advice to her.
18 THE WITNESS: Yes; that's correct.
19 THE COURT: Okay.
20 BY MR. DURAND:
21 Q. To follow up on the Judge's question: With your knowledge
22 of what the Trust did, when Sue would present you with list of
23 expenses every year, do you ever recall, as you sit here today,
24 seeing an expense on there either because of the amount or of
25 the category that you had some question that it might not be

EXHIBIT
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