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1 A. I told her that businesses frequently did, in fact,
2 lease autos for business owners and/or managers, if it was a
3 necessary and ordinary business expense. In my firm, we do the
4 same thing.

5 Q. And, how about telephone, cell phone, that sort of thing.
6 did she ask your advice about that?

7 A. Yes, sir.

8 Q. And, what did you tell her?

9 A. I told her those would be legitimate deductions, as long
10 as they were business related.

11 Q. All right. And, did she ever ask you specifically about
12 taking her father out for meals and deducting the cost of those
13 meals?

14 A. Yes, sir.

15 Q. And, what did you advise her?

16 A. If she's taking her father out -- my understanding, at
17 that time, is they were running the rice farm operations. They
18 were also re-negotiating those leases with Amerada Hess and
19 some of the other companies.

20 Many times, business owners or business people will take a
21 client out or a business associate for lunch, if it's business,
22 and so my discussions with her revolved around the fact that
23 those meetings should have a business basis or a business
24 subject, you know.

25 She assured me that, when she took her father out for

EXHIBIT
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