

1 honestly don't know what that is."

2 A. That's correct. In other words, my objective in this was
3 in taking the tax returns that were prepared, the federal tax
4 returns, and the spread sheet that was prepared, just to
5 basically, if you will, put on my auditor hat and say which of
6 these would be deductible related expenses to the Trust, and
7 which of these would I like to see more documentation on before
8 I could make that determination.

9 So, that would be certainly one of those I'd like to see
10 some documentation on.

11 Q. But, you assumed it was not related?

12 A. Well, --

13 Q. I mean, you've got it on the list.

14 A. I listed anything that I would have a question as to
15 whether it was related or not. In other word, just like, for
16 example, the Trustee fees I listed on there at \$1,000 a month.
17 I'm not saying, by listing it on there, that that's unrelated
18 to the Trust. I'm saying, those are the expense areas that are
19 in question.

20 Q. Would it be more accurate to title this document "Expenses
21 which may or may not be related to Trust activities"?

22 A. That would be fair.

23 Q. Now, I want to ask you a few questions about the
24 unreasonably small capital issue. What did you compute the '99
25 through 2001 per acre expense for the Trust?

EXHIBIT

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