

~~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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