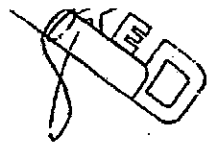


EXHIBIT

A1

Attorneys and Counselors at Law
One East First Street
Suite 1600
Reno, Nevada 89501
(775) 688-3000
FACSIMILE: (775) 688-3088



FACSIMILE TRANSMITTAL

DATE: April 20, 1999

Client Code:

TO: Andrew Furer

FAX No. 775-832-1036

FROM: Don L. Ross

NUMBER OF PAGES: 8 (including this cover sheet)

Original to follow by U.S. Mail: No

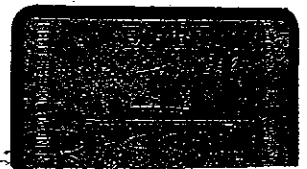
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THANK YOU.

If you do not receive all pages of this transmission, please call Debbie at (775) 688-3037.

MESSAGE:

Attached herewith is a copy of our firm resume along with a copy of a brief biography of Don Ross.

Debbie Johnson
Secretary to Don L. Ross



WOODBURN AND WEDGE
Attorneys and Counselors at Law
6100 Neil Road
Suite 500
Reno, Nevada 89511-1149
(775) 688-3000
FACSIMILE: (775) 688-3088

FACSIMILE TRANSMITTAL

ANDREWS
HANDWRITING

Del Monte

Sierraphu Power Bldg - Behind Home Depot
5th Fl
FAX

Client Code: 08582.0001

DATE: May 14, 2002

TO: Andy Furer

FROM: Don L. Ross

NUMBER OF PAGES: 14 (including this cover sheet)

FAX No. 832-~~1036~~ 1036

Original to follow by U.S. Mail: no

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MESSAGE:

WOODBURN and WEDGE

Attorneys and Counselors at Law
6100 Neil Road
Suite 500
Reno, Nevada 89511-1149
(775) 688-3000
FACSIMILE: (775) 688-3088

FACSIMILE TRANSMITTAL

DATE: June 1, 2004

Client Code: 8582.0001

TO: Andy Furer

FAX No. 832-1036

FROM: Don L. Ross

NUMBER OF PAGES: 1 (including this cover sheet)

Original to follow by U.S. Mail: no

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THANK YOU.

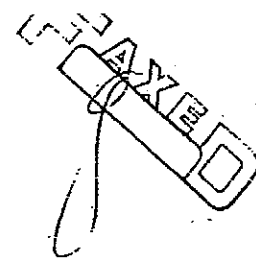
If you do not receive all pages of this transmission, please call Debbie at (775) 688-3037.

MESSAGE:

**THIS WILL CONFIRM YOUR APPOINTMENT WITH OUR OFFICE ON TUESDAY
JUNE 8, 2004 AT 11:00 A.M.**

WOODBURN and WEDC

Attorneys and Counselors at Law
One East First Street
Suite 1600
Reno, Nevada 89501
(775) 688-3000
FACSIMILE: (775) 688-3088



FACSIMILE TRANSMITTAL

DATE: September 10, 1999

Client Code: 08582.0001

TO: Andy and Eloisa Furer

FAX No. 832-1036

FROM: Don L. Ross

NUMBER OF PAGES: 2 (including this cover sheet)

Original to follow by U.S. Mail: no

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THANK YOU.

If you do not receive all pages of this transmission, please call Debbie at (775) 688-3037.

MESSAGE:

CONFIDENTIAL ESTATE PLANNING DATA FORM

The information provided in this document shall be held in strict CONFIDENCE.

If the space provided in any of the following sections is insufficient, please attach additional pages as needed.

Date of this document: 5-19-02

I. CLIENT DATA:

Husband Name: Andrew Earl Furer

Social Security No.: 550-68-9711 U.S. Citizen? YES

Date of Birth: 2-21-53 Place of Birth: CINCINNATI, OHIO

Previously married? Please indicate number of previous marriages and how each was terminated (e.g., death or divorce): NO

Wife Name: ELOISA BESADA ~~MAE~~ FURER

Social Security No.: 549-35-2191 U.S. Citizen? YES

Date of Birth: 9-5-41 Place of Birth: ORMOC CITY Leyte, Philippines

Previously married? Please indicate number of previous marriages and how each was terminated (e.g., death or divorce): 1 MARRIAGE - Terminated by annulment (1970)

Date and Place of Marriage: MAKATI CITY, PHILIPPINES (413-62)

Is there a pre-nuptial or post-nuptial agreement in effect? NO
If so, please provide us with a copy of the entire agreement.

Residence: Street Address: PO Box 7206
949 Lakeshore Blvd.

City, County, State and Zip: Incline Village, NV 89451 - Physical address
89452 - P.O. Box

Telephone: 775 832-1031 Approximate Net Value of Estate: \$ 65 million

Length of Residence in this State: Since Sept. 1997

Don Ross

From: aefurer@att.net
Sent: Tuesday, May 21, 2002 11:13 AM
To: dlross@woodburnandwedge.com
Subject: Contact info

Don:

Thank you for the helpful meeting with my wife yesterday.

We will be leaving for our driving trip to the east coast on Saturday, May 25, and will return approximately June 12.

While away on our trip, I will have my cell phone with me: 775-832-1031. I will have periodic access to e-mail on my laptop at this e-mail account.

For your records, our home contact info is:

Mail:

PO Box 7206
Incline Village, NV 89452

Physical:

949 Lakeshore Blvd.
Incline Village, NV 89451

Phone: 775-832-1031
Fax: 775-832-1036

Regards,

Andy Furer

Community vs. Assets

Mid Cal 6/81
Moved to VA '87

900K - sup.

" " NJ '84 -

" " Got most wealth while living in NJ (4.5% p.a.)

" " Switzerland (10% p.a. for 10 yrs)
Sept 97 Moved to NV -

now only consultant
250K ann. yr

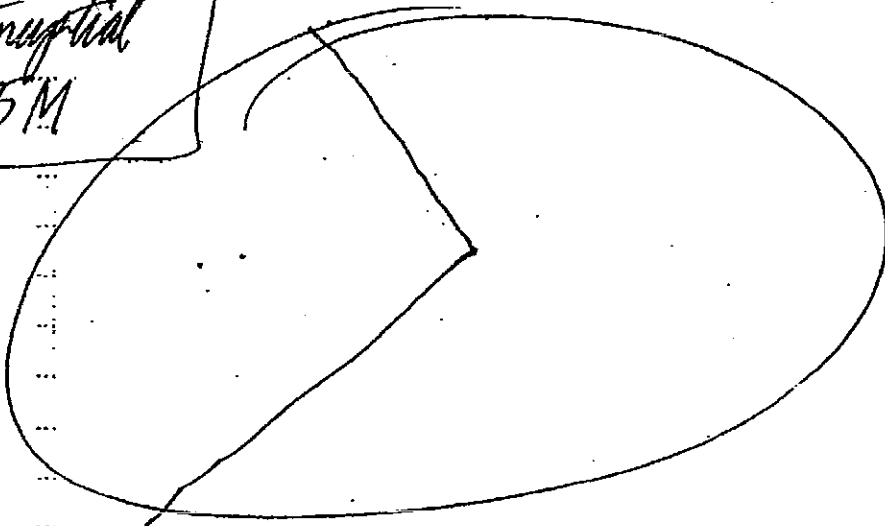
most assets are reg. prop

\$1M reg. Home in Indial, JTROS
Community JTROS 17-16M' asset out to NV,
well pay last

Legal adv. - reg name - asset
asset

Conting Asset - unknown val
reg name

Post-nuptial
\$15M



TR

1. ~~Agenda's~~
death

Dec
Sp.
#111
Credit

~~Mortgage
Fund~~

GST

50%

800525-1234

??

Starting Friday, May 31, 2001

Best Western Historic Concord
740 Elm St.
Concord, MA 01742

Tel: 978-369-6100

Send to Andrew Furer (Guest)
(Hold for checkin)

Type of Casting Asset
Judgment - assign owner

↑

Do I need to
do anything
re this?
No

6/11/02 This is an account that we need
to do when they get back & give
us a little more info.
Please help handly as we remind.

9/4/02 Per DLK - Not
going to do - File

8

17m old son
Only - Parents - same support
Adopted son
~~the~~ Charitable Gift
- Harvard University -

One sp. death

Credit Trust: ^{spouse} Sprinkling of A

C Trust - - GST only

Survivor's Trust Balance

Trust Constructed by will

✓ (1) Reumbrut W's daughter:

Simple AB

✓ (2) Trust for all Boys A

Co-Trustee Bank + individuals
listed on p. 4

✓ (3) Trust for H's parents
life est ~~to~~ over
\$1M - - - - - formed
upon H's death

(4) All: all else - -

Inventive Trust

Staggered Distributions - 30-35
40

"Andrew & Elvira Furer Trust"

(5) Neutral re: ~~any~~ character of property

Maria... Bautista

Victoria # 909 861-7603

* Foreign death credit issue
If H survives, OK as is
If W " " direct it to her
(Philippine Comdo)

mate' account - mark, not
apostrophe

312.1 -- buy up re: exp of prop

Credit Contingency re: parents trust, if
not survive

Andy Exp Trust -- pass into
ABC Trust if Andy dies
Refer specifically if he survives ~~to the trust~~
to Maria ~~then on the trust~~
Deb. ~~if he dies to other trust~~

"Andrew E. Funes Trust"

No cert of Trust
Tees Andy
Ellie
Bank of others

Change Credit Suisse letter to other trust
No 2

✓ chA of Trust remove Credit Suisse

✓ Cert of Trust no exp AOB exp Commitment

+ They must sign Conflict Letter



















1 Credit Suisse -- send my ltr re:
IRA's

1 Credit Suisse 1st Boston
Change ltr

1 Fed Ex ltr to Bankers
& Cash

Debbie Johnson

From: Debbie Johnson
Sent: Thursday, May 23, 2002 12:12 PM
To: 'deburer@att.net'
Subject: Estate Planning Documents Per Request of Don Ross

-  A/C TRUST.W
-  A/C TRUST.W
-  Certificate of Trust.W
-  QUD - CIF.W
-  Husband's Decedent - Will.W
-  Husband's Decedent - Will.W
-  Husband's Will.W
-  Husband's Will.W
-  Husband's Will.W
-  Husband's Will.W
-  Husband's Will.W
-  Husband's Will.W
-  Rec. Prop. Assen.W
-  Transfer Tax Rec.W
-  TRANSFER.W
-  TRANSFER W/LETTER.W
-  WILL.W
-  WILL.W

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WHILL.W

Reversible Trust ^{Andy Furr}
ABCD -- for Sep?

8100

FLP
Private Foundation
CLT -- π pd. l. founder
* Defective Divor. Trust of ^{+ no 401k} ^{pat. table to} ^{Quarterly int. Ch.} ^{Installment sale}
* CLT

Home: QPRT - pay rent after appreciation of item
Asset Protection -- new spendthrift Trust
2m QPRT + other rapidly appreciating assets
CLT

580 47H
Sept '97 came here
Switzerland 4 1/2 yrs
N.J. 9 yrs
Wash D.C.

\$50-70 mill
Liquid

Sec Act Mini Bonds 1/3
Incl Home \$5-6 mill
New York ← 60% Washington Mutual Registered
cont. basis thru 780K shares

Low basis + 250K shares -- success exit
purch. outside or litig.
Part case went US Ct. & over
No part on lead capt.

Partic Costs: 95% discount
min recovery 530M / cover
covered also

Environ affairs 2002-2003 & stock
reverts

mechanics of Xpr - difficult - - ~~check down~~

Reversing Wash. Mutual stock

Charitable Gifting & Reversal

Appable to not that high.

Names of C.P.A's

~~only~~ Ellie Furer
P.O. Box 7206

Incline 89452

832-1031

832-1036 fax:

Cell: 742-9753

Lot of Merrie - - if did address ~~nothing~~
#1M mtg. or anything - - if treated
as savings to fund
tax - exempt also.

Can we make this better by
decreasing ~~from~~ through entity
or other structure

(A)

Can I become Philippine citizen
I get back citizenship
~~the~~ Philippines don't enforce
their T Law
Can we get the advantage in this
I xpr large amounts in checks type
they can arrange I spend every little
time here.

75K USTMA

Primary

Revocable Trust:
Credit Shelter: ABLE

Designation of Guardian:

LLC

FLP: mktb sec -- in the form
much in terms distribute

w/ these into or look for fund
on irrevocable trust

Private company
self-canceling interest

Intentionally defective trust w/
installment sale or annuity

Such
remains
from CLT

CRT -- funded w/ mktb sec

CLT -- " " FLP into
w/ open ship

w/ go to funding

Private Foundation

GRAT

Annual
+ large fund prog

large estate not married & these ideas
might not have a diff perspective
single estate + Comfort level

Conflicts letter of - spouses.

See Miller East

Willet Bob A. sole Tre. of Miller Wood
Trusts San Jose
Cent of profit

Credit Trust to Alex

Where is Heading Here? See EXHIBIT "A"
OF ANDREW & ELOISA TRUST

EXHIBIT "A"

1. SECURITIES/BROKERAGE ACCOUNTS:

Company Name

Account Number

Credit Suisse/First Boston
Donaldson, Lufkin & Jenrette Securities Corp.

219-486925

This is Exhibit "A" - and only exhibit to
the separate trust of ANDREW E FURER -
COMPARE EXHIBIT "A" TO THE ANDREW & ELOISA FURER
TRUST WITH HEADING.

EXHIBIT "A"
To The
ANDREW & ELOISA FURER TRUST
TRUST AGREEMENT

1. REAL PROPERTY:

Residence located at 949 Lakeshore Blvd., Incline Village, Nevada

2. BANK/INVESTMENT ACCOUNTS:

Credit Suisse/First Boston: Donaldson, Lufkin &
Jenrette Securities Corporation:
Account No. 219-486933

Bank of America, N.A.
Account Nos. 0003 3422 4284, W81-010278 and 000334218963

3. MOTOR VEHICLES:

YEAR	MAKE/MODEL	V.I.N.
1999	MEB ML430	4JGAB72E9XA100971
2000	Ford Execur	1FMSU43F9YED17760
1998	MEB E320	WDBJF82F9WX005425
1988	M B 560	WDBBA48D4JA086525

4. TANGIBLE PERSONAL PROPERTY:

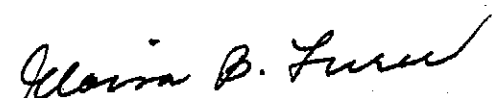
All furniture, furnishings, silverware, pictures and objects of art, glass, china, clothing, jewelry, sporting equipment, books, collections of tangible personal property, tools, equipment, and other tangible personal property normally kept at Settlers' residence.

Date: 5-24-02



ANDREW E. FURER, Settlor

Date: 5-24-02



ELOISA B. FURER, Settlor



ANDREW AND ELOISA FURER
P.O. Box 7206
Incline Village, NV 89452

May 23, 2002

Donaldson, Lufkin & Jenrette
Securities Corporation
600 California Street, 20th Floor
San Francisco, CA 94108-2704

See just for slip and

Re: **ANDREW E. FURER and ELOISA B. FURER**
Account Nos. 219-486933, 219-486925, and 219-486941

To Whom It May Concern:

The undersigned have created an inter vivos revocable trust known as the ANDREW & ELOISA FURER TRUST, under which we have named ourselves trustees. I enclose a copy of the Certificate of Trust for that trust for your information.

Please change the owner of the above-referenced account to **ANDREW E. FURER and ELOISA B. FURER, Trustees of the ANDREW & ELOISA FURER TRUST, dated _____, 2002.** *please keep the separate number for assets for each account*

If there is anything else you require, please don't hesitate to contact us. *name I II III etc.*

Very truly yours,

ANDREW E. FURER

ELOISA B. FURER

Enclosure

*APF to
have
sole
power to
revoke
assets
his
and*

May 23, 2002



STATE FARM
INSURANCE COMPANIES
HOME OFFICES: BLOOMINGTON, ILLINOIS

Andrew and Eloisa Furer
P.O. Box 7206
Incline Village, NV 89452

Paul Nannini, Agent

Sue Wheeler Anst

937 Tahoe Blvd Suite 110
Pine Ridge Plaza
Incline Village, NV 89451-9482

BUS: (775) 831-9700
FAX: (775) 831-9716

Re: **Estate Planning Package**

Dear Mr. and Mrs. Furer:

Forwarded herewith for your review are drafts of the following documents:

- Just wills
w/ trust
of others?
is JT WROS
I need to keep them
qsp/cp
sep*
1. Revocable Trust Agreement
 2. Certificate of Trust
 3. Transfer Instructions for Revocable Trust
 4. Assignment of Tangible Personal Property
 5. Assignment of Motor Vehicles to Revocable Trust
 6. Pour-over Wills
 7. General Durable Powers of Attorney
 8. Durable Powers of Attorney for Health Care Decisions
 9. Declarations regarding health care
 10. Grant, Bargain and Sale Deed
 11. Letter to Bank of America, N.A.
 12. Letter to Donaldson, Lufkin & Jenrette

Wills:

The wills should be fairly self-explanatory. They are "pour over" wills which ensure that any property not placed into the trust prior to your death will be added to the trust. Please check to make sure that I have the correct spelling of everyone's names. Note that Article II. B. of your wills provides for a tangible personal property listing in accordance with N.R.S. § 133.045. This allows you to designate who will receive specific items of your personal property. In order to be valid, the listing must contain the following:

- (a) The date of its execution.
- (b) A title indicating its purpose.
- (c) A reference to your will.
- (d) A reasonably certain description of the items to be disposed of and the persons to receive the items.
- (e) Your signature.

Once your trust agreement has been signed, we will provide you with sample forms that you can use to make this list.

Debbie Johnson

From: Don Ross
Sent: Friday, May 24, 2002 9:03 AM
To: Debbie Johnson
Subject: furer

I KNOW YOU ARE WORKING ON MY TIME THIS MORNING, BUT THIS AFTERNOON SOMETIME WILL YOU DO THE FOLLOWING RE: THE FURER DOCUMENTS (THEY ARE COMING IN AT 3:00). I AM PREPARING ANOTHER, SEPARATE TRUST (TRUST ONLY) FOR HIM.

1. CHANGE MARIA ESTHER FOLLOSCO EVERYWHERE IT APPEARS TO ADD AT THE END HER MARRIED NAME OF "BAUTISTA"
2. VICTORIA'S PHONE #: 909-861-7603
3. WIFE'S DAUGHTER THAT IS BEING DISINHERITED, LAST NAME IS MATE WITH AN ACCENT AFTER THE "E". ANDY IS NOT HAPPY WITH AN APOSTROPHE FOR THE ACCENT AND WANTS US TO USE AN ACTUAL ACCENT MARK FROM THE SYMBOLS DIRECTORY (WILLS AND TRUST ONLY)
4. I THINK WE PREPARED A CONFLICT LETTER FOR THEM PREVIOUSLY. WE NEED TO HAVE IT READY FOR THEM TO SIGN WHEN THEY COME IN.
5. I AM GOING TO MAKE SOME CHANGES TO THE LETTERS TO THE BROKERS, BUT WILL NEED YOU TO CHANGE THEM TO REFLECT THAT WE ARE BOTH ~~FAXING AND FED EX-ING~~ ^{only} THEM TO THE BROKERS (DELIVERY WILL NOT BE UNTIL NEXT TUES)

not faxing per Don

Credit Suisse
First Baston
only

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Don Ross.vcf

WOODBURN AND WEDGE
ATTORNEYS AND COUNSELORS AT LAW
6100 Neil Road, Suite 500
P.O. BOX 2311
Reno, Nevada 89505
(775) 688-3000

6/28/02

Andrew and Eloisa Furer
P.O. Box 7206
Incline Village NV 89452

TAX I.D. 88-0104505

Matter: 08582 0001 Estate Planning

DLR

Period Ending : 5/31/02

Previous Balance \$.00

Services Rendered:

5/20/02	DLR	Initial meeting with clients	2.00	\$	410.00
5/21/02	DLR	Begin drafting documents and conference with Shawn Meador re postnuptial	2.10	\$	430.50
5/22/02	DLR	Continued drafting	2.80	\$	574.00
5/23/02	DLR	Continued drafting; Extended telephone call with Andy re documents	5.50	\$	1,127.50
5/24/02	DLR	Draft separate trust for Andy; Finalize documents; Meet with clients	7.40	\$	1,517.00
		Total Services Rendered	19.80	\$	4,059.00

Disbursements:

Postage expense	\$.80
Photocopies	\$	59.50
Federal Express to San Francisco, CA 05/24/02	\$	14.23
Federal Express to Concord, MA 05/30/02	\$	28.46

Total Disbursements \$ 102.99

Total Current Charges \$ 4,161.99

Balance Due \$ 4,161.99

Paul B, A 1957
7-16-02

COLUMN ARCHIVES BUILDING WAREHOUSE
NR 01 AA NK432
LOCATION ID: 1-B-0018-3-07-03
CUST BOX NBR: 5757 BOX TYPE: 1.2 DATE: 02/13/04
SKP BOX NBR: 105210067 PUTAWAY - FILE



Law F

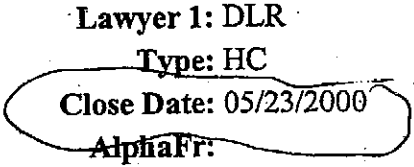


Department: - MASTER DEPARTMENT
Record Code:

SKP Box Number: 105210067
Seq #: 1
Status: NORMAL

Cust Box Number: 5757
In Box: YES

Client Number: 08582.0001 Letter:
Client Name: FURER, ANDREW AND ELOISA
Matter Number: Sub Nbr: 1
Matter Description: ESTATE PLANNING/GENERAL/CORRESPONDENCE
Lawyer 1: DLR Lawyer 2:
Type: HC Number of Files: AM
Close Date: 05/23/2000 AlphaTo:
AlphaFr: Destruction Date: 05/23/2010
Receipt Date: 06/01/2000



History Close Window

IRON MOUNTAIN
Systems Support 1 800 888 ASSIST

WOODBURN AND WEDGE 0622905
(NR432)
MASTER DEPARTMENT

© 1998-2001 Iron Mountain Incorporated.
All rights reserved.

INTERFILE

WOODBURN AND WEDGE
ACCOUNT NO.: NR432

777

** I thought the Trust was signed
on May 24, 2002. Way is the close date
5/23/2000 - Receipt Date 6/01/2000 - Date 2/13/04
Box Type 1.2*

*DID MR. FURER CREATE HIS OWN TRUST IN 1999 WITHOUT
KNOWLEDGE OF MRS. FURER??*

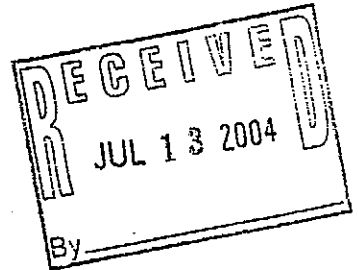
BOB DELETT CHARTERED

A-LAW CORPORATION
550 Hammill Lane
Reno, Nevada 89511

ROBERT L. DeLETT

Tel: (775) 829-1980
Fax: (775) 829-2377

July 10, 2004



VIA RENO CARSON MESSENGER

Don L. Ross, Esq.
Woodburn and Wedge
6100 Neil Road #500
Reno, Nevada 89505

Dear Don:

Enclosed are the documents you provided concerning Eloisa B. Furer. Due to a scheduling conflict, Ms. Furer decided to go elsewhere. Sorry.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert L. DeLett".

Robert L. DeLett

RLD/js
enclosures:

Last Will and Testament of Eloisa B. Furer
The Andrew & Eloisa Furer Trust Agreement

GORDON H. DePAOLI
SUELLEN FULSTONE
JOHN P. FOWLER
JOHN E. MURTHA
STEPHEN S. KENT
W. CHRIS WICKER
SHAWN B MEADOR
R. BLAIN ANDRUS
DON L. ROSS
ROBERT L. DELETT
GREGG P. BARNARD
DALE E. FERGUSON
RANDY A. DRAKE

WOODBURN AND WEDGE
ATTORNEYS AND COUNSELORS AT LAW
6100 NEIL ROAD
SUITE 500
RENO, NEVADA 89511
P.O. BOX 2311, RENO, NV 89505
(775) 688-3000
FACSIMILE (775) 688-3088

SHAWN G. PEARSON
DANE W. ANDERSON
MICHAEL W. KEANE
JOHN F. KEUSCHER
SHARON M. PARKER
JESSICA H. NEUGEBAUER
—
WILLIAM K. WOODBURN (1910-1989)
VIRGIL H. WEDGE (1912-2000)
CASEY W. VLAUTIN (1938-2001)
—
OF COUNSEL
JAMES J. HALLEY

April 20, 2005

VIA PICK UP

Eloisa Furer

Dear Ms. Furer:

Pursuant to your request, enclosed is a copy of The Andrew & Eloisa Furer Trust.

Sincerely,

Donna G. Whitlark
Donna G. Whitlark
Secretary to Don L. Ross

/dgw
Enclosure

STATE OF NEVADA
DEPARTMENT OF MOTOR VEHICLES
CENTRAL SERVICES - RECORDS DIVISION
555 Wright Way
Carson City, Nevada 89711-0250
(775) 684-4590

REQUEST DATE : 06/02/2005

SUP. TRAN. ID : 24541416

VEHICLE REGISTRATION DATA

I - VEHICLE DATA

YEAR : 2005 MAKE : MERZ MODEL : E500W4 CYL : 8
VIN : WDBUF83J55X178985 VEHCL TYPE : VEH-SEDAN 4 DR

II - REGISTRATION INFORMATION

EXPIRATION DATE : 04/20/2006

OWNER TYPE : REGISTERED COMBN TYPE : TRUSTEE
NAME : ANDREW E FURER
MAIL ADDRESS : P O BOX 7206
CITY/STATE : INCLINE VILLAGE NV 89452
PHYS ADDRESS : 949 LAKESHORE BLVD
CITY/STATE : INCLINE VILLAGE NV 89451

OWNER TYPE : REGISTERED COMBN TYPE : NONE
NAME : ANDREW E FURER TRUST DATED 5-24-02
MAIL ADDRESS : P O BOX 7206
CITY/STATE : INCLINE VILLAGE NV 89452

LAST TRANSACTION DATE: 04/20/2005

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I hereby certify that this report is a
true copy of the original on file in
the Department of Motor Vehicle
of the State of Nevada.

STATE OF NEVADA
DEPT. OF MOTOR VEHICLES

By: *Cynthia Dale*
Custodian of the Files

6/2/05

1 few years earlier they had contacted me about potentially
2 doing estate work for them, but nothing came of it until May
3 of 2002.

4
5 3. I met with both Mr. and Mrs. Furer on May 20, 2002.
6 I very specifically recall Mrs. Furer being present at the
7 meeting which was held in the board room of our offices. The
8 following day, I received an email from Mr. Furer which notes
9 that Mrs. Furer was present at the meeting on May 20, 2002. A
10 true and correct copy of the email is attached hereto.

11
12 4. In the first meeting with Mr. and Mrs. Furer on May
13 20, 2002, the issue of the character of ownership of the
14 parties' wealth came up since the parties were then living in
15 Nevada, a community property state, but the vast majority of
16 the wealth had been acquired while the parties resided in a
17 non-community property state. Either Mr. Furer or I raised
18 the possibility that a postnuptial agreement might be an
19 appropriate vehicle to clarify the ownership issue. However,
20 I advised the parties that I had no expertise in that area. I
21 indicated that I would check with my partner and get back to
22 them. The discussion was very brief and was not a major focus
23 of the discussions.

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25 5. On May 21, 2002, I started drafting estate planning
26 documents based on the discussion I had with Mr. and Mrs.
27 Furer the preceding day. Mr. and Mrs. Furer were anxious to
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1 expedite their estate planning because both of them were
2 leaving town shortly after the initial meeting. That same
3 day, I spoke with Shawn Meador about what law would govern the
4 character of ownership of the wealth and whether a post
5 nuptial agreement would be an appropriate vehicle to clarify
6 any confusion about ownership issues. I do not recall whether
7 I mentioned the clients' names to Mr. Meador. At no time did
8 I make any effort to draft a post nuptial agreement, nor did I
9 request that Mr. Meador do so.
10

11 6. On May 23, 2002, I had a telephone conversation with
12 Mr. Furer in which I relayed the information I had obtained
13 from Mr. Meador about the use of a postnuptial agreement.
14 Although I do not recall specifically what was said, it became
15 apparent to me that the Furers did not wish to proceed with a
16 postnuptial agreement. I then heard nothing more from either
17 Mr. or Mrs. Furer about: a) any dispute regarding character of
18 ownership; b) requests for any help from this office to
19 clarify any such conflict; or c) the use of a postnuptial
20 agreement to clarify any conflict until 2004 when I spoke
21 briefly with Mr. Furer who indicated that Mrs. Furer wanted a
22 divorce. I then put Mr. Meador in contact with Mr. Furer.
23

24 7. As part of the estate planning work I did, I
25 prepared two trust agreements, Andrew's Trust and the Joint
26 Trust. As I recall, assets that were then titled or held in
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1 Mr. Furer's name alone were transferred to Andrew's Trust.
2 Assets that were then titled or held in the parties' joint
3 names were transferred to the Joint Trust. Both trusts were
4 fully revocable. From my perspective, the parties settled
5 upon this "two trust" approach to maintain the status quo with
6 respect to how the assets were titled or held. By
7 establishing the trusts the parties gained the advantage of
8 avoiding probate and minimizing the estate taxes applicable to
9 their estates on their deaths. Furthermore, if Mr. Furer died
10 before Mrs. Furer, the wealth held in his trust, with minor
11 exception, would flow to the "Survivor's" portion of the Joint
12 Trust. The Survivor's portion of the Joint Trust (including
13 the assets from Mr. Furer's separate trust) would thereafter
14 remain fully revocable and amendable by Mrs. Furer and would
15 be administered by Mrs. Furer (as the sole successor trustee)
16 solely for her own benefit for so long as she lived. If, on
17 the other hand, Mrs. Furer chose to revoke the Survivor's
18 portion of the Joint Trust entirely, she could have held all
19 of the wealth of such portion, including the wealth from Mr.
20 Furer's separate trust, in her individual name.
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24 8. I met with both Mr. and Mrs. Furer on May 24, 2002,
25 to review and sign the trust documents. Both trusts were
26 discussed at that time. However, before the parties signed
27 the documents, I advised both parties, verbally and in
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1 writing, of the inherent conflict of interest arising out of
2 joint representation in connection with estate planning. Both
3 Mr. and Mrs. Furer signed a written "Endorsement"
4 acknowledging that they had read the information about the
5 inherent conflict, understood the issue and consented to the
6 joint representation. A copy of the disclosure and
7 endorsement is attached hereto.
8

9 9. The parties also executed documents to transfer
10 their assets to the two trusts.
11

12 10. The work I did for the Furers in connection with
13 their estate planning was concluded by September 9, 2002.
14 Thereafter, I did not do further work for the Furers. In 2003
15 I did send out a mass mailing to my former clients reminding
16 them of the importance of keeping their estate planning up to
17 date and discussing an important change in the law. The
18 Furer's were mailed such a letter. I did not hear back from
19 either Mr. or Mrs. Furer in that regard.
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21 11. At no time prior to January of 2004 did I assist or
22 even discuss divorce planning with Mr. Furer. At no time
23 prior to January of 2004 did I have any discussions with Shawn
24 Meador about divorce planning on behalf of Mr. Furer. Nor,
25 with the exception of the brief conversation noted above, did
26 I have any further discussions with Shawn Meador about the
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concept of a postnuptial agreement in connection with the
Furers.

12. I swear under the penalty of perjury that the
foregoing statements in this affidavit are true.

DATED this 20th day of May, 2005.


Don L. Ross

SUBSCRIBED AND SWORN before me

this 20 day of May, 2005.

Donna G. Whitlark
Notary Public

