

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

May 23, 2002

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

*Exp just for exp acct*

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 copies of 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  
out.*