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Sent via e-mail: craig_nobili@yahoo.com

Craig M. Nobili, Trustee
The Nobili Trust, Dated May 24, 1995
44 Alta Cascata Place
Henderson, Nevada 89011

RE: Trust Accounting Recommendations and Tips

Dear Craig:

The following are some tips and recommendations to prepare the fiduciary trust account.

As a trustee, you have a responsibility to keep complete and accurate records of your actions. These records are used to show the beneficiaries and perhaps the court that all of your actions have been performed with the best interests of the trust in mind and according to law and the terms of the trust. Records are also needed to prepare the federal and state income tax returns.

To fulfill your responsibilities as fiduciary, you should maintain the following records:

1. Detailed ledgers or spreadsheets showing all funds received and paid out.
2. Copies of all bank statements and canceled checks for all accounts maintained by you as trustee and copies of all checks deposited.
3. All tax returns, including the estate tax return.

4. All confirmations of purchases and sales of securities and all statements from your broker detailing all transactions for the trust, and all information showing the cost of assets.

5. Copies of all bills and receipts.

6. All correspondence from any persons or to any persons concerning the trust.

7. All real estate tax bills, repair vouchers and bills, insurance policies, mortgage statements, and other documents pertaining to real estate belonging to the trust. If you pay any expenses for the trust in cash, be sure to obtain a receipt.

8. All records of discretionary actions undertaken by you authorized by the trust terms.

9. Lists of the assets in the trust, updated as changes take place, identifying the name on title or on the account, account numbers, addresses and telephone numbers of account representatives, date account opened or asset purchased, and any special tax elections pertaining to assets (e.g., subchapter S election, IRC §754 election in partnership or LLC). For California real property, keep a list of purchase dates or new construction and assessed values as of those dates (base-year values), and similar information for any closely held legal entities owning California real property.

If you have any questions about what records should be kept or how to keep them, feel free to contact me.

Very truly yours,

Gagen McCoy
A Professional Corporation

A handwritten signature in black ink, reading "C. Joseph Doherty, III". The signature is written in a cursive, slightly stylized font.

C. Joseph Doherty, III

Enclosures