

EXHIBIT 2QUESTION AND ANSWER #7

I'VE TALKED TO MY ATTORNEY AND HE SAYS IT CAN'T BE DONE.

Well, of course, your attorney has a right to his opinion and I must admit that none of us ever won any beauty contests. Undoubtedly your attorney is a very intelligent and capable man. This is fortunate because attorneys do have to deal with all of the millions of laws. Like several other professions, the legal profession demands that most attorneys be specialists. Legal specialists who are involved with activities other than estate planning or taxation would have no opportunity to examine the legal basis or procedures of foundations, and most attorneys specializing in tax or estate planning have not had the opportunity to do deep research on this topic. It is not a question of lack of intelligence or training. It is simply that the bulk of the law is so vast that it is very difficult to begin research in an unfamiliar area. There is no question, but that any intelligent, well trained attorney after considerable research and experimentation could discover the proper procedures and methods and so advise you. We, however, are fortunate in that we have access to approximately 40 years of research that has already been done. Most attorneys are unable to undertake or complete this type of research in a reasonable length of time without the aid of experienced men. ABC has experienced men. It is human nature to doubt that with which we are unfamiliar. Since most attorneys are actually unfamiliar with nfp procedures, they doubt the values or practicability of the foundation.