

(4) Guardian used wards' funds for personal benefit during period covered by several accountings. During the seventh accounting period, shortages reached a total of \$32,028.44. The court was advised of the situation and restitution was made. It appears that a shortage of \$2,219.78 existed as of the closing date of the eighth accounting period, June 30, 1966. Exhibit 33.

d. Stanley Spiegelman

The audit report on the Estate of Anthony Joseph Andreas reveals an apparent overstatement of assets by conservator Spiegelman resulting from the purchase, in 1963, of a one-half interest in a parcel of land, described as Tract 39, for \$14,000 from the Estate of Lawrence Crossley and its valuation for court accounting purposes at \$30,000. Further inquiry revealed that the \$30,000 was intended to reflect the value of an entire interest in Tract 39, family homesite of the Andreases, since one-half interest had been deeded to Anthony Joseph by his grandmother in 1959 prior to his purchase of the outstanding half interest. By the same deed, she had conveyed this other half interest to Lawrence Crossley.

It appears that Mrs. Andreas executed the deed at Crossley's suggestion, without consideration, to insulate the property from a potential judgment debt. Therieau, as attorney for Crossley, drew the deed. Crossley later became Anthony's conservator