

the matter of Mr. Siva and the legal points filed by the amicus in regard to Eugene Segundo, and there again, I think your counsel can inform you in Washington. Your counsel can peruse these documents and advise you in regard to Mr. Siva. If he checks the legal points filed by the amicus in the matter of Mr. Segundo, he will find that all of the cases cited by the U.S. attorney do not actually state the proposition of law propounded by the amicus and the U.S. attorney, and brazenly set forth with no citation in the task force as a bold statement of actual fact.

Under the heading "Involvement of Individuals," the report attacks Stanley Spiegelman, one of my clients. The opening paragraph of the report concerning Mr. Spiegelman states that the audit reveals "an apparent overstatement of assets." In the initial audit conducted of Anthony Joseph Andreas, Jr., the auditors made a note that there was an apparent overstatement of assets because Mr. Spiegelman, as conservator, had purchased a one-half interest in a parcel of land for \$14,000, but he was carrying the land at \$30,000. The auditors apparently did not note that an interest in tract 39 was involved in both the acquisition and the accounting and that Mr. Andreas already owned half that property. I do not personally know if the auditors examined the court records, but if they did, they would have ascertained that the petition for authority to purchase a one-half interest for \$14,000 clearly showed that Mr. Andreas already owned the other half interest. Therefore, after the acquisition of the half interest from the Crossley estate, Mr. Andreas owned 100 percent interest. The half interest in the Crossley estate had been valued at \$15,000, and even though the purchase was for \$14,000, the combined half interests had been appraised at \$30,000 and that's the figure I carried in the accounting.

Of great interest on this point, however, and illustrative of the impartiality of the task force and the fairness of the task force, the chief of the auditing section acknowledged to me that this discrepancy could have and normally would have been discovered during a final auditing conference, but none had been held with Mr. Spiegelman. Mr. Broussard, the auditor, advised me that Mr. Cox had specifically instructed the auditing team to conduct no final conferences up to the time of the interim report.

Mr. Spiegelman, along with Judge Therieau and myself, is accused by Mr. Cox of alleged wrongdoing for not attempting to recover from the estate of Mr. Crossley the half interest that was subsequently purchased on behalf of Mr. Andreas. Mr. Cox claims that Mr. Andreas would have inherited this half interest had action been instituted to recover the property for the estate of his grandmother or himself. Such is not the fact because the grandmother's will, which I drew, would have left only one-third thereof to Mr. Andreas.

The facts existing at the time of the transaction were that Mr. Andreas claimed that Mr. Crossley was holding title to the property for the benefit of his grandmother. Assuming these facts to be true, nothing could be done under California law, for the simple reason that we had in effect at the time what is commonly known as the "dead man's statute." A claimant could not testify against a dead man. Mr. Crossley was dead. There were no other witnesses to Mr. Andreas' claim. Mr. Andreas' claim was based solely upon hearsay.