PROFESSIONAL OPINION
9/14/04

As a result of my examinations and comparisons, it is my opinion, based on the available evidence, that the balance of the Jerry B. Killian signatures appearing on the photocopied questioned documents are consistent and in basic agreement.

In regard to the balance of the typed-written photocopied questioned documents, the same typed-face designs are strongly similar to corresponding samples that indicate the same typed-face existed prior to the date in question on the photocopied documents.

In my professional opinion, with what I know and have examined based on the photocopied questioned documents, the documents in question are authentic.

Respectfully submitted,

[Signature]

James J. Pierce
Forensic Document Examiner
Newport Beach, California