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January 16, 2001

R.J. Fischer
c/o JCA
Nishikamata 8-2-1-602
Tokyo, 144-0051
JAPAN

Dear Mr. Fischer:

I understand that you would like to have a copy of the Will of your sister, Joan Targ. Joan was a dear friend of mine and I have never had the opportunity to express my condolences to you.

I enclose a copy of her Will.

Sincerely,

GILFIX & LA POLL ASSOCIATES



MICHAEL GILFIX
Attorney at Law

MG:aal

cc: Nicholas Targ via e-mail

COPY

LAST WILL AND TESTAMENT

OF

JOAN FISCHER TARG

I, JOAN FISCHER TARG of the City of Palo Alto, County of Santa Clara, State of California, being of sound and disposing mind and memory, and not acting under any duress, fraud, menace or undue influence of any person whomsoever, DO MAKE, PUBLISH AND DECLARE this to be my Last Will and Testament, in the manner following, that is to say:

FIRST: I HEREBY DECLARE that I am a married person, and that my husband's name is RUSSELL TARG. We have three (3) living children, namely, ELISABETH TARG, born August 4, 1961, a female, ALEXANDER TARG, born December 18, 1962, a male, and NICHOLAS TARG, born November 15, 1963, a male. I HEREBY FURTHER DECLARE that all of the property of which I may die possessed is the community property of myself and my husband, RUSSELL TARG. It is my intent that this Will and Testament dispose entirely of my share and portion of the aforementioned community property.

SECOND: I HEREBY DIRECT my Executor to pay all my just debts, funeral expenses, and expenses of administration.

THIRD: I HEREBY NOMINATE, CONSTITUTE AND APPOINT my daughter, ELISABETH TARG, to be the Executrix of this, my Last Will and Testament, to serve without bond. In the event that my said daughter has not attained the age of majority, or if she should predecease me, THEN I HEREBY

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(408) 739-1300

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NOMINATE, CONSTITUTE AND APPOINT JAMES FESSENDEN to be the Executor of this, my Last Will and Testament, to serve without bond. In the event that JAMES FESSENDEN should be unable or unwilling to serve as Executor of this my Last Will and Testament, THEN I HEREBY NOMINATE, CONSTITUTE AND APPOINT ANTHONY RUSSELL WHITE as alternate Executor of this my Last Will and Testament, to serve without bond.

FOURTH: I GIVE unto said Executrix, or Executor as the case may be, full power and authority to grant, bargain, sell, lease, let, mortgage and hypothecate, any and all of my estate for cash or upon credit as to her, or him, shall seem best, without obtaining authority of any officers so to do, SUBJECT, however, to confirmation by Court as provided by law.

FIFTH: In the event that my husband aforementioned, should predecease me, or that our deaths should occur as the result of a common disaster, and my children, or any of them, should at such time be minors according to the laws of the State of California, THEN I HEREBY NOMINATE, CONSTITUTE AND APPOINT my daughter, ELISABETH TARG, to be the Guardian of the Person(s) of the aforementioned minor children, if she has attained the age of majority, and if she has not attained majority, THEN I HEREBY NOMINATE, CONSTITUTE AND APPOINT NANCY HUNT KIRSLING to be the Guardian of the Person(s) of the aforementioned minor children.

SIXTH: I HEREBY GIVE, DEVISE AND BEQUEATH unto

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SUITE 200
SUNNYVALE, CALIFORNIA 94086
(415) 739-5200

COPY

my said husband, RUSSELL TARG, all of my property, whether real or personal, tangible or intangible, and wheresoever situate.

SEVENTH: In the event that my husband should predecease me, or should die as the result of a common disaster, I THEN HEREBY NOMINATE, CONSTITUTE AND APPOINT JAMES FESSENDEN to be the Trustee of this, my Last Will and Testament. In the event that JAMES FESSENDEN should be unable or unwilling to act as Trustee, and my daughter, ELISABETH TARG has attained the age of majority, I THEN HEREBY NOMINATE, CONSTITUTE AND APPOINT my daughter aforementioned as the Trustee of this, my Last Will and Testament. In the event that my daughter aforementioned has not attained the age of majority at the time of the death of my said husband and I, THEN I HEREBY NOMINATE, CONSTITUTE AND APPOINT ANTHONY RUSSELL WHITE to be the alternate Trustee of this, my Last Will and Testament.

EIGHTH: In the event that my husband, RUSSELL TARG, should predecease me, should not survive me by a period of six (6) months, or that our deaths should occur as the result of a common disaster, I THEN GIVE, DEVISE AND BEQUEATH all of my property, whether real or personal, tangible or intangible, and wheresoever situate, to my children, ELISABETH TARG, ALEXANDER TARG and NICHOLAS TARG, to be held IN TRUST, subject to the following uses, terms conditions and limitations:

(a) I AUTHORIZE my Trustee in his discretion, to hold, administer, invest and re-invest such part for my children's benefit and to apply so much of the

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net income of such part and such part of the principal of said share as the said Trustee, in his discretion, shall deem necessary for such children's proper care, maintenance, support and education, or in the discretion of said Trustee, to make such payments to the legal guardian of such child, or to the person with whom such child may reside, or directly to such child, or otherwise, as my Trustee may, from time to time, deem expedient, and to accumulate for the benefit of such child, any income not so applied or paid, but this authority shall be construed as a power only and shall not operate to suspend the absolute ownership of such share or of such accumulations of income, if any, of such child, or to prevent the absolute vesting thereof in such child.

(b) This Trust Estate, with the exception of the property listed in Paragraph EIGHTH (c) hereunder, shall cease and terminate when the youngest of my said children shall have attained the age of twenty-five (25) years, and upon the happening of such event, my said Trustee shall pay, deliver and convey that portion of the trust estate so terminating to my said children.

(c) My Trustee is authorized to hold that portion of land containing eighty (80) acres, more or less, and known as "Parcel #6" located in Santa Clara County, California, IN TRUST, until such time as any of my aforementioned children shall have no interest in any homes located on, or in the vicinity

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of said parcel of land, and upon the happening of that event, my Trustee is authorized to distribute this portion of the Trust Estate to my said children, in equal shares, or to their issue who survive them, by right of representation, thereby transmitting this Trust Estate.

(d) IT IS EXPRESSLY UNDERSTOOD that the net income arising from this Trust Estate and principal thereof, are intended for the sole and individual use and enjoyment of the said beneficiaries, SUBJECT to the terms and conditions hereof, and said beneficiary shall not, in any event, assign, transfer, convey, pledge, hypothecate or otherwise encumber this interest under this Trust, nor shall the principal of the Trust Estate hereunder, nor any portion of the income arising therefrom, be liable for any debt of the said beneficiary, nor to the process of any Court in aid or execution of any judgments so rendered.

(e) My said Trustee shall own, hold, manage, care for, and protect all of the said Trust Estate, and the income thereof, and shall have the power, and the power is hereby granted to him, to sell, convey, partition, divide and sub-divide, exchange, mortgage, hypothecate, and encumber the said Trust Estate or any part thereof, and to lease the same for the terms within or extending beyond the duration of the Trust, and to invest and re-invest the proceeds of any such sale or sales of said Trust Estate and the beneficiary thereof.

(f) For the purpose of this Trust Estate, my said children are ELIZABETH TARG, ALEXANDER TARG and

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NICHOLAS TARG.

NINTH: In the event that my said husband, my children, and I should all die as the result of a total disaster, I THEN GIVE, DEVISE AND BEQUEATH my Estate as follows:

(a) I DIRECT that the Trust Estate herein, remain intact, and the income therefrom shall be paid to DR. REGINA PUSTAN of Jena, East Germany. ROBERT JAMES FISCHER of Pasadena, California and WILLIAM TARG of NEW YORK City, New York, in equal shares. Upon the death of the last survivor of DR. REGINA PUSTAN, ROBERT JAMES FISCHER and WILLIAM TARG, my Trustee is authorized and directed to distribute my entire estate to THE STANFORD UNIVERSITY, Stanford, California, to endow a chair for research in Para-Psychology, to wit, the study of telepathy, clairvoyance, precognition and psychokinesis.

TENTH: I HEREBY DECLARE that I have intentionally omitted to make provision for any person other than those named in this my Last Will and Testament. In the event that any person, whether named in this my Last Will and Testament, or not, contests this Will, or aids and abets any such contest of this Will. THEN I HEREBY BEQUEATH to such person, the sum of ONE DOLLAR (\$1.00) and no more.

ELEVENTH: I HEREBY REVOKE all former Wills, Codicils, or any other acts of a testamentary nature made

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or done by me.

IN WITNESS WHEREOF I have hereunto set my hand
this 15 day of July, 1978.

COPY
Joan Fischer Targ
Joan Fischer Targ

The foregoing instrument, written with a typewriter, and
consisting of seven (7) pages, including this page, was
on the day of the date hereof signed and sealed, and
published as, and declared by said Testatrix, JOAN FISCHER
TARG, to be her Last Will and testament, in the presence
of the undersigned witnesses, who at her request, and in
her presence, and in the presence of each other, have
subscribed our names as witnesses hereto.

Walter Fisher Residing at 939 University Ave
COPY Palo Alto, Calif
Harold Fisher Residing at 939 University Ave
Palo Alto, California

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Interactive Sciences, Incorporated



80 Hayfields Road

Portola Valley, CA 94028

(415) 851-1331

INTERACTIVE SCIENCES INCORPORATED EMPLOYMENT RESEARCH AGREEMENT BENEFICIARY ASSIGNMENT

I, Joan Targ, residing at 80 Hayfields Road, Portola Valley, California, 94028 have a employment agreement dated as of the _____ day of February, 1991, with Interactive Sciences, Incorporated, a non-profit corporation duly organized and existing under and by the virtue of the laws of the State of California, with offices at 80 Hayfields Road, Portola Valley, California (hereinafter referred to as the "Employer"). Under clause VI of that agreement, in the event of my death, the Employer shall pay to my designated beneficiary or beneficiaries 100% of any remaining monies in the fund established in that agreement. That clause further states that this payment shall be made on the first day of the first month following the date of my death.

I hereby designate that the monies from this agreement shall be put into a trust upon my death, to be administered by Jeff Levinsky for the benefit of my mother, Regina Wender Pustan, my brother, Robert James Fischer, and my children Elisabeth J. Targ, Alexander G. Targ, and Nicholas W. Targ, as the trust administrator determines is necessary and useful for their health and welfare. Should Jeff Levinsky be unable or unwilling to administer the trust, then my son, Alexander G. Targ, shall serve as trust administrator.

Upon the death of both Regina Wender Pustan and Robert James Fischer, all remaining funds from the trust shall be distributed in equal shares to my children Elisabeth J. Targ, Alexander G. Targ, and Nicholas W. Targ. If any of these children are not living upon the termination of the trust, then the share designated for that child shall be evenly distributed between the remaining children. If none of my children are living upon the termination of the trust, then the funds from the trust shall be given to Stanford University of Palo Alto, California to provide scholarships and support for needy and deserving graduate students in the field of biological research, with preference going to female and/or minority students.

It is my belief that the payment schedule specified by the agreement may put too great a burden on the Employer. Thus, I hereby waive any rights I or the heirs named in this agreement have to that particular schedule so long as Interactive Sciences makes a full payout of the fund (and any subsequent interest earned by it) within 365 days of my death.

The elections and designations made above shall revoke and supersede all prior elections and designations. I reserve the right to change or revoke any of the above elections and designations.

Joan Targ
Joan Targ, Employee

March 14, 1991
Date

STATE OF CALIFORNIA)

COUNTY OF SANTA CLARA

On this 14th day of MARCH, in the year 1991, before me
GIOVANNA C. BUSA personally appeared JOAN TARG
(personally known to me or proved to me on the basis of satisfactory evidence) to be the person
whose name is subscribed to this instrument, and acknowledged that she executed it.



Giovanna C. Busa
Notary Public

(SEAL)

IS 3.75 and/or (vnc)

August 7, 1996

6:15 A.M.

Last Will + Testament

I, Regina F. Pustan, age 83, citizen of California, U.S.A., hereby give and bequeath to my daughter Joan F. Targ, Portola Valley, CA, all my possessions, mostly books, papers, etc. and whatever else I have in my apartment at 360 Sheridan, Palo Alto. I would like Joan to give ^{foreign B.P.} language books to Elizabeth, my grand-daughter ^{which she} would like to have to my grand-daughters Sasha ^{and Sonia} and my son Robert any item(s) he may ask for that is or are feasible for Joan to send by mail. Books may be donated to the Family Service group in East Palo Alto, Ca. Otherwise Joan may dispose of any items as she sees fit, also give out friend Jeff Zelinsky any item as remembrance.

Regina F. Pustan

P.S. Also please pay Lori Stanford Hospital Holding Room current phone bill \$20 or I owe her, also the Regina Pustan, M.D.

**INTERACTIVE SCIENCES INCORPORATED
EMPLOYMENT RESEARCH AGREEMENT**

This agreement of employment is made as of the 16th day of March 1997, by and among Interactive Sciences, Incorporated, a non-profit corporation duly organized and existing under and by the virtue of the laws of the State of California, with offices at 80 Hayfields Road, Portola Valley, California (hereinafter referred to as the "Employer"), and Joan Targ (the "Employee"), residing at 80 Hayfields Road, Portola Valley, California.

WHEREAS, Employee is acting as a researcher and administrator of the Employer,
and

WHEREAS, the Employer acknowledges and recognizes the value of the Employee's research and services, and deems it necessary and desirable to ensure continuation of Employee's long-term research and services as described in this agreement, and

WHEREAS, both Employer and Employee desire to embody the terms and conditions of Employee's employment in a written agreement which will supersede all prior agreements of employment, whether written or oral, and

WHEREAS, the employment, the duration thereof, the compensation to be paid to Employee, and the other terms and provisions of this agreement were duly fixed, stated, approved, and authorized for and on behalf of the Employer by action of its Board of Directors meeting held on the 4th day of March 1997, at which meeting a quorum was present and voted, exclusive of Employee;

NOW, THEREFORE, it is mutually agreed by and among the parties hereto as follows:

I. EMPLOYMENT TERM

The term of this agreement shall commence on the date given above, and continue for a period of six (6) years, unless terminated by agreement of the parties as hereinafter provided.

II. COMPENSATION

Employer shall set aside a Fund of \$ 361,286.82 as of 7/1/96, from which all of Employee's salary and benefits covered under this agreement shall be drawn. Before the beginning of each fiscal quarter, Employee must designate that s/he will work during that quarter for a given number of hours, not to exceed 522 in any one fiscal quarter. Any additional time during which the Employee works for the Employer during that fiscal quarter shall not be compensated for under this agreement. Employee shall be compensated for said

hours at the rate of \$56.28 per hour during fiscal year 1996-1997. In each subsequent fiscal year, this hourly rate shall be adjusted upwards by the greater of 5% or the increase in the Consumer's Price Index for that year. Payments for work performed under this agreement shall be made no later than the end of the quarter during which the work was performed.

Employer shall increase the Fund by the interest earned upon its unspent balance. The rate of the interest shall be the same as the average rate of interest earned by Employer on all of its investments.

III. SERVICES

Employee shall devote all time compensated for by Employer to the research and affairs of Employer, use his or her best efforts to promote the interests of Employer, and serve as a director and/or officer if elected as such. The responsibilities and duties of Employee shall be in accordance with the charter of Employer. The precise duties of Employee, the precise hours to be worked, and the place where these duties are to be performed, are to be planned by Employee, upon consultation with the Board of Directors of Employer.

Nothing contained in this agreement shall be construed to prevent Employee: (1) from acting as an employee or member of the board of directors of any other corporation or organization and from receiving compensation therefor; (2) from making investments of any character in any business; or (3) from otherwise engaging in other business activities, provided only that such service as an employee, director, investments, or other business activities do not interfere substantially with the performance of Employee's duties herein.

IV. BENEFITS

Employer shall provide to Employee, out of the Fund, in each year, the following benefits (or their equivalent):

- A. all compensation-based benefits requiring employer contributions, including:
 - California State Disability Insurance,
 - California State Unemployment Insurance,
 - California State Employment Training Fund,
 - Worker's Compensation Insurance, and
 - the corporation component of Federal Social Security and Medicare;
- B. Kaiser Medical Insurance, Plan L;
- C. United Way Dental/Life Insurance Plan; and
- D. Life insurance, physical health, dental, and mental health costs for Employee and Employee's family for costs that aren't covered by the above Insurance plans;

with the limitation that benefits in category D. may be paid only to the extent that the total cost of the benefits in all four categories above during any one fiscal year does not exceed three hundred and thirteen and two/tenths (313.2) times the hourly rate of compensation determined as above for that fiscal year.

V. CONFIDENTIAL INFORMATION

Employee will not, during or subsequent to his/her employment herein, divulge, furnish, or make accessible to anyone (other than in the regular course of the business of Employer) any knowledge or information, techniques, processes, formulas, machinery, plans, devices, or material of the Employer with respect to any confidential or secret development or research work of the Employer.

VI. DEATH

In the event of Employee's death, Employer shall pay to Employee's designated beneficiary or beneficiaries, or, in default of such designation, to his/her estate, 100% of any remaining moneys in the fund. This payment shall be made no later than the first day of the thirteenth month following the date of Employee's death.

VII. DISABILITY

An Employee shall be deemed to be permanently and totally disabled if he or she is unable to engage in any substantial gainful activity under this agreement by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve (12) months. If Employee shall be deemed by a duly licensed physician (who may be Employee's personal physician) to be permanently and totally disabled, then Employee receive compensation in annual payments according to the following table:

Year	% of fund balance at the beginning of the respective year
1	20%
2	25%
3	33%
4	50%
5	100%

Such compensation shall commence upon the first day of the first month following the determination that Employee's illness, disability, or incapacity is long-term, shall be paid even if Employee's illness, disability, or incapacity prevents the rendition by him or her of any services to the Employer, and shall continue until the Employee is deemed able, by two physicians, one selected by Employee and the other by the Board of Directors of Employer, to resume his or her duties herein, but in no event shall compensation continue for more than five (5) years from the date of the first payment.

VIII. NOTICE

Any notice required or given under this agreement shall be sufficient if in writing and sent by registered or certified mail at the addresses herein above set forth or to such other address as the parties hereto may designate in writing, transmitted by registered or certified mail to the other.

IX. ENTIRE AGREEMENT

The parties hereto agree that this document contains the entire understanding and agreement between the parties and cannot be amended, modified, or supplemented in any respect with regard to its subject matter, except by an agreement in writing signed by both parties.

X. SEVARABILITY

To the extent that any of the agreements set forth herein, or any word, phrase, clause, or sentence thereof, shall be found to be illegal or unenforceable for any reason, such agreement, word, phrase, clause, or sentence shall be modified or deleted in such a manner so as to make the agreement as modified legal and enforceable under applicable laws, and the balance of the agreement or parts thereof shall not be affected thereby, the balance being construed as severable and independent.

XI. ASSIGNS

This agreement shall inure to the benefit of, and be binding upon, the Employer, its successors and assigns, including, without limitation, any corporation which may acquire or receive all or substantially all of the assets and business of the Employer, or with or into which the Employer may be consolidated or merged, and Employee, his/her heirs, executors, administrators, and legal representatives.

XII. NO ATTACHMENT

Except as required by law, no right to receive payments under this Agreement shall be subject to anticipation, commutation, alienation, sale, assignment, encumbrance, charge, pledge, or hypothecation or to exclusion, attachment, levy, or similar process or assignment by operation of law, and any attempt, voluntary or involuntary, to effect any such actions shall be null, void, and of no effect.

XIII. NON-ENFORCEMENT

If either party fails to enforce any part of this agreement, that failure to enforce that part of this agreement shall not be construed to mean that the party forfeits any rights to further enforcement of that or any other part of this agreement; nor shall such non-enforcement in any way be construed to change the meaning of the clause or any other clause in this agreement.

XII. APPLICABLE LAW

This agreement is entered into and shall be governed by the laws of the State of California.

XIII. RENEWAL

The Employer shall have the option to renew this agreement and extend Employee's employment upon the same terms and provisions as are contained herein, except that the compensation rate (in clause II) and the fund balance (in clause II) shall be set in the new agreement to the levels that they would be at on the first day of the seventh year of the expiring agreement were its term to be seven years instead of six years. Recognizing that long term research projects may require multi-year efforts, plans, commitments, and support, the Company shall give to Employee written notice of any decision to not renew this agreement at least five (5) years in advance of the expiration date of the agreement.

XIV. EXPENSES

Those expenses which are (1) incurred for the purposes of research, (2) authorized by the Employee, and (3) in accordance with Company policy, shall be paid out of the fund.

XV. ADDITIONS

From time to time, the Company may add moneys into the fund, at its sole discretion.

XVI. FINANCIAL CHARGES

Financial penalties and costs incurred as a result of liquidation of all or part of the fund shall be paid out of the fund.

IN WITNESS THEREOF, the parties hereto have executed this agreement the day and year first written above.

Peter Schoren
Director as designated by the Board
Interactive Sciences, Incorporated

Joan Targ
Joan Targ, Employee

Robert J. Fischer
c.o. JCA
Nishikamata 8-2-1-220
Tokyo 144-0051, Japan

September 10, 2001

Mr. Jeff Levinsky
1682 Hamilton Avenue
Palo Alto, California 94303
USA

Dear Mr. Levinsky,

I have in front of me photocopies of the following documents:

#1. A two page document entitled "Interactive Sciences Incorporated Employment Research Agreement Beneficiary Assignment" signed by Joan Targ, Employee on March 14, 1991, and notarized on the same date by Giovanna C. Busa, notary public.

And #2. a five page document entitled "Interactive Sciences Incorporated Employment Research Agreement" signed by Peter Schorer, Director as designated by the Board Interactive Sciences Incorporated and Joan Targ, Employee dated March 16, 1997.

I have read and re-read these documents with utmost care.

It is very clear to me that my sister Joan Targ intended that within one year of her death I receive with interest my full share of the fund that she provided for her mother, Regina Wender Pustan, her brother Robert James Fischer (me) and her children Elisabeth J. Targ, Alexander G. Targ and Nicholas W. Targ.

As you know my sister Joan Targ died over three years ago.

I have called you on the telephone about this countless times asking that you, the trust administrator immediately send me my full share of the

September 10, 2001

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fund with interest.

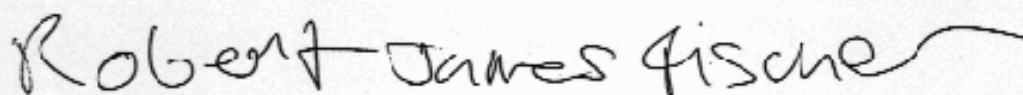
In response you have done nothing but make one absurd excuse after another as to why you cannot do so. As my mother whom you knew well, and even claimed to admire would say (with irony of course) :
"One excuse is as good as another !"

As of July 1, 1996 the amount in the fund was \$361,286.82--(Three Hundred Sixty-One Thousand Two Hundred Eighty-Six U.S. Dollars and Eighty-Two U.S. Cents).

I want with interest my full share of the fund and I want it now without any further delay.

Thank you very much.

Sincerely,

A handwritten signature in cursive script that reads "Robert James Fischer". The signature is written in dark ink and has a long, sweeping horizontal line extending to the right from the end of the name.

Robert James Fischer

C.C. Mr. Nicky Targ

Robert J. Fischer
c/o JCA
Nishikamata 8-2-1-220
Tokyo 144-0051, Japan

October 4, 2001

Dear Bobby:

I hope this letter finds you well and happy.

I received your letter of September 10, 2001 and have reviewed it carefully. As I have explained to you in prior conversations, there are specific legal reasons that preclude you receiving the money that you have requested. The following are two of the most important issues.

First and foremost, after Joan's death, we discovered that a new law (IRS Code Section 4958) went into effect in 1996 that severely restricts the ability of non-profits to compensate officers and directors. This law was put in place after great public outcry against non-profits that paid high salaries and benefits. The law makes it illegal for non-profits to pay or make "excess benefits" to officers and directors, which includes Joan's trust. The IRS can impose up to 200% penalties on the recipients of these benefits, which would include the trust and probably you as a beneficiary. For example, if you were to receive \$100,000 from the trust, the IRS would sue you and the trust for \$200,000. In addition, penalties would apply to Interactive Sciences itself. After consulting with a lawyer who specializes in compliance with this particular law and who examined Joan's contract to see if any exceptions applied, ISI determined that it could not legally pay out the death benefit to the trust.

Also, even if the trust could have been funded, any money in it could only be used as Joan directed. Joan's Beneficiary Assignment says: "I hereby designate that the monies from this agreement shall be put into a trust upon my death, to be administered by Jeff Levinsky for the benefit of [...] as the trust administrator determines is necessary and useful for their health and welfare."

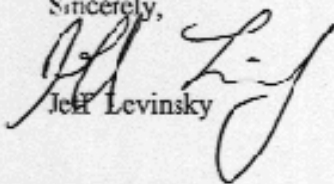
That sentence says three things: (1) the death benefit was to go to a trust, and not to any individual; (2) the trust administrator, and not the beneficiaries, is to determine who gets any money; and (3) the trust administrator can only make the funds available to a beneficiary as is "necessary and useful." Only upon your death was the trust to wrap up and distribute its remaining money. Obviously you could not be a recipient at that time.

Your request for "your share" is at odds with what Joan specified. Joan wanted to make sure that you and the other beneficiaries were taken care of in the event of a serious problem. Only after your death were any funds remaining to have been divided among the remaining beneficiaries. Joan placed these limitations on the money to make sure that it was used conservatively. After your death, she thought that if one of her children were really in need, the others would take care of him or her.

Let me also say that I worked extremely hard to try to make the trust happen. After Joan's death, I dealt with seven different lawyers on this matter and talked to a number of other people about what could be done. I have not personally received a single cent from the current disposition of Joan's Research Contract and nor do I ever expect to.

As I suggested before to you, if you do not agree with the legal opinions, please have a competent attorney provide an alternate analysis that we can rely upon. In fact, I encourage you to hire your own counsel to review all of this independently.

Sincerely,


Jeff Levinsky

