

EXHIBIT A

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

**MICHAEL J. QUILLING, Receiver for ABC
VIATICALS, INC., and Related Entities,**

Plaintiff,

v.

**ERWIN & JOHNSON, LLP, and
CHRISTOPHER R. ERWIN,**

Defendants.

**Civil Action No.
3:07-CV-1153-P**

ECF

DECLARATION OF CHRISTOPHER R. ERWIN

My name is Christopher R. Erwin. I have never been convicted of a felony or a crime of moral turpitude. I am over 18 years of age, of sound mind, capable of making this Declaration, and all of the statements herein are within my personal knowledge and are true and correct.

1. I am a resident and citizen of the State of California.
1. I am not, nor have I ever been, a Texas resident or citizen.
2. I do not, nor am I required to, maintain a registered agent for service of process in Texas.
3. I am not, and have never been, authorized, certified, or licensed by the State of Texas to do business in Texas.
4. I have never conducted business in Texas on behalf of myself, individually.
5. I do not maintain an office or other facility of any kind in Texas.
6. I do not have, and never have had, a mailing address in Texas.
7. I have not paid any taxes in or to the State of Texas.
8. I do not maintain a bank account in Texas.

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- 9. Any action I took with respect to the business relationship between Erwin & Johnson LLP and ABC Viaticals, Inc., was done on behalf of, and in my capacity as an owner of, Erwin & Johnson LLP, and not on my personal behalf.
- 10. I am aware that ABC Viaticals, Inc. paid Erwin & Johnson LLP \$500,000, which was deposited into Erwin & Johnson's bank account.
- 11. The attached bank account statements are true and correct copies of statements reflecting the deposit of the \$500,000 ABC Viaticals, Inc. paid to Erwin & Johnson LLP.
- 12. I am not a signatory in my individual capacity on any contract between Erwin & Johnson LLP and ABC Viaticals, Inc. or ABC Viaticals, Inc.'s investors, employees, managers, principals, or officers.
- 13. I do not have individual possession, custody, or control of any property of ABC Viaticals, Inc. or its investors.

Further declarant sayeth not.

Witnessed this 24th day of September 2007

Nancy Sideris
NOTARY PUBLIC



Christopher R. Erwin
Christopher R. Erwin