EXHIBIT C

Bank of America

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ERWIN & JOHNSON, LLP ATTORNEY/CLIENT TRUST ACCOUNT 111 CORPORATE OR STE 150 LADERA RANCH CA 92694-1187

Your Bank of America Attorney/Client Trust **Account Statement**

Statement Period: September 1 through September 30, 2005

Account Number: 16644-02094 Tax ID: 94-6001385

At Your Service Call: 800.457.1782

Written inquiries Bank of America Atty/Client Trust-IOLTA 555 Capitol Mall Sacramento, CA 95814-4504

Customer since 2004 Bank of America appreciates your business and we enjoy serving you.

☐ Summary of Your Attorney/Client Trust Account

Beginning Balance on 09/01/05	\$20,209.58
Total Deposits and Other Credits	+ 500,000.00
Total Checks, Withdrawels, Transfers, Account Fees	- 500,018.31
Interest Paid	+ 8.31
Ending Balance	\$20,199.58

Annual Percentage Yield earned this period	0.50%
Interest paid year-to-date	\$46.79
Number of checks paid	1
Number of 24 Hour Customer Service Calls	
Self-Service Assisted	0

Important Information About Your Account

Based on the minimum balance you've maintained in this account, your monthly service charge has been waived.

Effective November 1, 2005, users of Bank of America Business Deposit Cards will no longer be able to obtain balance information at the ATM for linked checking, savings or money market accounts.

☐ Checks Paid

Date Pald	Number	******* **	Amount .
09/21			\$500,000.00

☐ Account Activity

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Date Posted	Description	Reference Number	Amount
09/21	Other Deposits and Credits Money Transfer-Calif Trn: 050921-039315 Sender Ref: 7099307 Src: Dir Benf; Erwinjohnson, Lip Attorney /Client Orig: Abc Mngmt Expense Acct		\$500,000.00

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California

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Bank of America 🧇

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Your Bank of America Business Interest Maximizer Statement

Statement Period: September 21 through September 22, 2005

Account Number: 25403-40639

At Your Service Call: 949.837.3482 Online: www.bankofamerica.com

Written Inquiries Bank of America Ladera Ranch PO Box 37176 San Francisco, CA 94137-0001

Customer since 2003
Bank of America appreciates your business and we enjoy serving you.

Our free Online Banking service allows you to check balances, track account activity and more. Enroll at www.bankofamerica.com.

☐ Summary of Your Business Interest Maximizer Account

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92694-1187

ERWIN & JOHNSON, LLP 111 CORPORATE DR STE LADERA RANCH CA 926

Beginning Balance on 09/21/05	. \$0.00
Total Deposits and Other Credits	+ 500,000.00
Total Checks, Withdrawals, Transfers, Account Fees	- 100,000.00
Interest Paid	+ 36.74
Ending Balance ·	\$400,036.74

Annual Percentage Yield earned this period		1.49%
Interest paid year-to-date	•	\$36.74
Number of 24 Hour Customer Service Calls Self-Service		0
Assisted		ŏ

☐ Important Information About Your Account

Effective November 1, 2005, users of Bank of America Business Deposit Cards will no longer be able to obtain balance information at the ATM for linked checking, savings or money market accounts.

☐ Bank of America News

Did you know that you can open a Certificate of Deposit (CD) for as little as \$1,000? CDs are a safe, secure way to invest your money. Whether you're saving for that special purchase, a dream vacation, or want to complement your retirement, we have the solution for you. To find out more, visit your local banking center or call the number on this statement.

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Number Date Posted Amount
09/21 \$500,000.00

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California

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Bank of America

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Halamida Barfalanda adda adda ada bilahada ad ERWIN & JOHNSON, LLP 111 CORPORATE DR STE 150 LADERA RANCH CA 92694-1187

Your Bank of America **Business Interest Maximizer Statement**

Statement Period: January 24 through February 17, 2006

Account Number: 25403-40639

At Your Service Call: 949.837.3482 Online: www.bankofamerica.com

Written Inquiries Bank of America Ladera Ranch PO Box 37176 San Francisco, CA 94137-0001

Customer since 2003 Bank of America appreciates your business and we enjoy serving you.

Our free Online Banking service allows you to check balances, track account activity and more. Enroll at www.bankofamerica.com.

Summary of Your Business Interest Maximizer Account

Beginning Balance on 01/24/06	\$352,211.61
Total Checks, Withdrawals, Transfers, Account Fees	~ 50,000.00
Interest Paid	+ 474.13
Ending Balance	\$302,685.74

Annual Percentage Yield earned this period	2.20%
Interest paid year-to-date	\$1,104.06
Number of 24 Hour Customer Service Calls Self-Service Assisted	0

I Important Information About Your Account

ATTN: Customers who send and receive wire transfers. On 3/6/06, Bank of America will introduce a new ABA (0260-0959-3) for incoming & outgoing wires for this account. Notify those that send wire transfers to you of the change in ABA. This ABA.# change does not affect ACH transactions or the ABA that currently appears on your checks & deposit tickets.

Total interest paid to your account in 2005: \$1,581.68

