

Exhibit “A”

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

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

Plaintiff,

Case 3:07-cv-01153

Civil Action No. 3:07-CV-1153

Document 14-2

Filed 10/25/2007

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vs.

ECF

ERWIN & JOHNSON, LLP and
CHRISTOPHER R. ERWIN

Defendants.

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DECLARATION OF MICHAEL J. QUILLING, RECEIVER

I, Michael J. Quilling, do hereby declare under penalty of perjury and in accordance with 28 U.S.C. §1746 that this declaration is made of my own personal knowledge, that I am competent to testify as to the matters stated herein, and that the following statements are all true and correct:

1. I am the appointed Receiver for ABC Viaticals, Inc. (“ABC”), the forty-nine separate trusts it set up for its investors (“ABC Investor Trusts”), and for other entities named as defendants and relief defendants in this case. In that capacity, I have investigated virtually all aspects of ABC’s investment program involving life settlement policies and the activities of its directors, C. Keith LaMonda and Jesse W. LaMonda, Jr. (collectively, the “LaMondas”). I have seized known corporate and escrow accounts, subpoenaed records, investigated the underlying transfers of investor funds, and interviewed numerous agents, employees, and investors. Through these efforts, I have acquired personal knowledge of ABC’s relationship with respect to

Erwin & Johnson, LLP (“E&J”) and Christopher R. Erwin (“Erwin”) (collectively, the “Defendants”).

2. There is no question that Defendants assisted the LaMondas in mismanaging the assets of both ABC and the ABC Investor Trusts. Through their actions, both entities were driven so deep into insolvency that there was no hope of escape.

3. As ABC purchased each of its insurance policies, ownership was assigned to a particular ABC Investor Trust. The LaMondas, with the Defendants’ knowledge and assistance, failed to retain and escrow enough investor money to properly fund the premium reserves in each trust as required by the Escrow Agreement and Trust Documents. Defendants did not even attempt to segregate the assets for each of the ABC Investor Trusts, but, instead, simply held all of the funds in a commingled account. In that the premium reserves for each trust were underfunded and not segregated, the Defendants at the instructions of the LaMondas diverted funds from new investors to make premium payments for the benefit of earlier investors. By continuing to misappropriate funds in this manner, Defendants helped deplete the assets of both ABC and the ABC Investor Trusts.

4. Defendants also assisted the LaMondas in making grossly excessive distributions to themselves, the Defendants, and others from both ABC and the ABC Investor Trusts—even though Defendants knew or should have known that both entities were severely underfunded. In fact, Defendants themselves directly contributed to ABC’s demise by accepting at least \$1.3 million from ABC and the ABC Investor Trusts to act as their legal counsel and trustee, even though Defendants knew or should have known they were insolvent. In what can only be described as a payment of “hush money,” Defendants also accepted a \$1 million death benefit ownership interest in a viatical policy from the LaMondas.

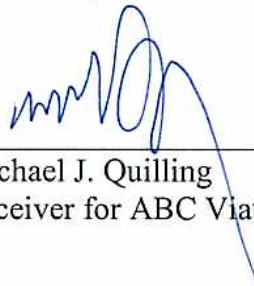
5. Instead of resigning as trustee or refusing to make the illegitimate transfers requested by the LaMondas, the Defendants continued to deplete trust assets at the LaMondas' direction and continued accepting handsome retainers and fees to do so. In so doing, they assisted the LaMondas in putting both ABC and the ABC Investor Trusts into such financial peril that I have already had to take a \$9 million loan just to prevent the insurance policies from lapsing and additional loans will be required to keep the policies in place next year.

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6. Defendants also assisted the ABC investment scheme by providing marketing materials in each investor package touting E&J as the oldest and largest law firm in Ladera Ranch, California. A true and correct copy of those marketing materials is attached and fully incorporated for all purposes. In reality, the firm was newly established and only had two attorneys. In so doing, the Defendants gave ABC the air of legitimacy it needed to perpetuate its scheme.

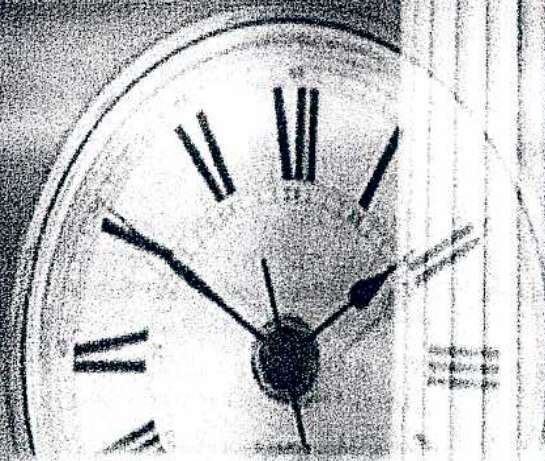
I declare under penalty of perjury and in accordance with 28 U.S.C. § 1746 that the foregoing is true and correct.

EXECUTED in Dallas, Texas this 25th day of October, 2007.



Michael J. Quilling
Receiver for ABC Viaticals, Inc., et al.

ABC Viaticals, Inc.
Trustee, Escrow & Closing Agent
Law Offices of Erwin & Johnson, LLP



WELCOME TO



ERWIN & JOHNSON ^{LLP}
ATTORNEYS AT LAW

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ERWIN & JOHNSON ^{LLP} is the oldest and largest law firm in Ladera Ranch, California. Our firm was founded to help individuals, families and businesses with their planning and problem solving needs concerning a variety of legal matters. Our attorneys are experienced professionals skilled in courtroom litigation, transactional counseling and alternative dispute resolution. Because of our extensive training and knowledge we are able to advise our clients quickly, creatively and cost-effectively on even the most complicated legal issues.

Our firm's clients include many of the largest domestic and international companies in the world. From our offices in Orange County and the Inland Empire we serve clients throughout all of California. We also travel nationally and internationally to assist our clients whenever the need arises.

Our attorneys have developed a specialty and reputation in the following areas of practice:

SERVICES FOR BUSINESSES

- BUSINESS COUNSELING
- BUSINESS LITIGATION
- ESCROW SERVICES
- PRIVATE TRUSTEE SERVICES
- SECURITIES LAW COMPLIANCE
- TAXATION LAW

SERVICES FOR INDIVIDUALS

- CONSTRUCTION LITIGATION & COUNSELING
- EMPLOYMENT LAW
- ESTATE PLANNING, TRUSTS & PROBATE
- INCOME TAX PLANNING & COMPLIANCE
- MARINE & MARITIME LITIGATION
- PERSONAL INJURY
- REAL ESTATE COUNSELING & LITIGATION

Please explore our website to learn more about ERWIN & JOHNSON ^{LLP}. We invite you to contact us for a free initial consultation regarding your legal questions. When you do, you will find that we provide effective, professional, comprehensive and cost effective legal services. We welcome you to our firm.

Specializing in Personal Injury, Construction Defects and Estate Planning
Serving the communities of Ladera Ranch, Rancho Santa Margarita,
Mission Viejo and Orange County California

FIRM OVERVIEW

Our Background

ERWIN & JOHNSON ^{LLP} was founded to help individuals, families and businesses by providing them with comprehensive and reasonably-priced legal advice. Our attorneys are experienced professionals skilled in courtroom litigation, transactional counseling and alternative dispute resolution. The members of our firm not only are trained in the law, but also have significant real-world experience in many of the areas in which they practice. This means that our time can be used more effectively in solving your problem since less time needs to be spent "getting up to speed". Above all, we will do whatever it takes to ensure that our clients will do everything in our power to protect their interests.

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Our Practice Areas

Our firm provides legal assistance in the areas of: Business Counseling & Litigation, Construction Litigation & Counseling, Employment Law, Estate Planning, Trusts & Probate, Income Tax Planning & Compliance, Marine & Maritime Litigation, Personal Injury, Private Trustee Services, Real Estate Counseling & Litigation and Securities Law.

Our Philosophy

We challenge ourselves to understand the needs of our clients, to be responsive, and provide comprehensive services. We measure our success by the success of our clients. We promise to provide quality service, creative expertise, a proven process and a dedicated professional staffing order to achieve this success. It is only when we deliver on this promise that we are fulfilled.

Additional Services

In addition to providing outstanding legal services to our clients, the members of our firm have authored numerous articles and newsletters regarding their areas of specialty. As a valued client of our firm, we will provide you with free copies of our newsletters devoted to specific practice areas. Please contact us to request to be added to our circulation list.

Finally, we are available to present individually tailored risk management seminars to companies regarding a variety of legal matters, including but not limited to, construction liability, medical billing and employment-related issues. Please contact us to discuss the content of specific seminars and to schedule a presentation.

CONTACT Us

Orange County Office

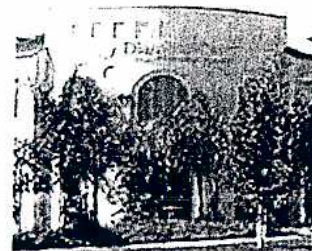
ERWIN & JOHNSON ^{LLP}
111 Corporate Drive, Suite 150
Ladera Ranch, California 92694
(949) 429-2460 Tel
(949) 429-2461 Fax
www.erwinjohnson.com

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Inland Empire Office

ERWIN & JOHNSON ^{LLP}
7828 North Haven Avenue
Rancho Cucamonga, California 91730
(909) 481-2441 Tel
(909) 494-9706 Fax
www.erwinjohnson.com



Purchase Funds Escrow Account Routing Information:

Bank of America

Law Offices of Erwin & Johnson LLP: ABC Escrow Account

Account Number: 0057 8330 5331

ABA Routing Number: 111000025

Make Checks Payable To: E&J/ABC