

EXHIBIT E

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

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

Plaintiff,)

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

v.)

ECF

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

Defendants.)

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, the statements herein are within my personal knowledge, and I declare under penalty of perjury that the following statements are true and correct.

1. I have reviewed the Response to Defendants' Motion to Dismiss for Lack of Standing and Exhibit A attached thereto, filed on October 25, 2007 by Michael J. Quilling, Receiver for ABC Viaticals, Inc., and Related Entities.
2. Exhibit A to the response includes a document entitled ABC Viaticals, Inc. Trustee, Escrow & Closing Agent Law Offices of Erwin & Johnson, LLP.
3. I did not create or participate in the creation of the document entitled ABC Viaticals, Inc. Trustee, Escrow & Closing Agent Law Offices of Erwin & Johnson, LLP.
4. I did not authorize or ratify the creation, publication, or dissemination of the document entitled ABC Viaticals, Inc. Trustee, Escrow & Closing Agent Law Offices of Erwin & Johnson, LLP.

5. I did not authorize or ratify the inclusion of the information concerning Erwin & Johnson, LLP, in the document entitled ABC Viaticals, Inc. Trustee, Escrow & Closing Agent Law Offices of Erwin & Johnson, LLP.
6. It appears that the document entitled ABC Viaticals, Inc. Trustee, Escrow & Closing Agent Law Offices of Erwin & Johnson, LLP, was created by compiling or printing information available on the Erwin & Johnson, LLP's old Web site, which was in existence from approximately January 2004 to November 2005.
7. I was unaware of the existence of this document until after I received the Response to Defendants' Motion to Dismiss for Lack of Standing.

Further declarant sayeth not.

Witnessed this 9 day of November 2007

Nancy Sideris
NOTARY PUBLIC



Christopher R. Erwin
Christopher R. Erwin