

EXHIBIT 2
Summary of Judicial Decisions on Contingent Attorneys' Fees

Case	Forum	Foundation for Judicial Interpretation		Decision for ...	
		Assignment of Income	Statutory	Taxpayer	IRS
<i>Earl, Horst, and Eubank</i>	Supreme Court	X			X
<i>Cotnam</i>	Tax Court				X
	5th Circuit		X	X	
<i>Davis</i>	Tax Court		X	X	
<i>Raymond</i>	District Court VT		X	X	
	2nd Circuit				X
<i>Baylin</i>	U.S. Claims Court	X			X
	Federal Circuit	X			X
<i>Alexander</i>	Tax Court	X			X
	1st Circuit	X			X
<i>O'Brien</i>	Tax Court	X			X
	3rd Circuit	X			X
<i>Young</i>	Tax Court	X			X
	4th Circuit	X			X
<i>Banks II</i>	Tax Court	X			X
	6th Circuit	X		X	
<i>Kenseth</i>	Tax Court	X			X
	7th Circuit	X	X		
<i>Bagley</i>	Tax Court	X			X
	8th Circuit	N/A			
<i>Banaitis</i>	Tax Court	X	X		X
	9th Circuit		X	X	
<i>Benci-Woodward</i>	Tax Court		X		X
	9th Circuit		X		X
<i>Sinyard</i>	Tax Court	X			X
	9th Circuit	X			X
<i>Hukkanen-Campbell</i>	Tax Court		X		X
	10th Circuit	X			X
<i>Foster</i>	District Court AL	X	X	In part	In part
	11th Circuit		X	X	