

EXHIBIT
Summary of Judicial Decisions Valuing Lottery Prizes for Estate Tax Purposes

Case	Lottery	Valuation Method Accepted	Decision Outcome			Date
			Taxpayer	IRS	Deficiency Redetermined	
<i>Estate of Shackelford</i> (262 F.3d 1028)	Calif.	Depart from table valuation of decedent's interest in future lottery payments.	U.S. Court of Appeals, Ninth Circuit			2001
			X			
			U.S. District Court			1999
<i>Estate of Gribauskas</i> (342 F.3d 85)	Conn.	Depart from table valuation of decedent's interest in future lottery payments.	U.S. Court of Appeals, Second Circuit			2003
			X		X	
			Tax Court			2001
<i>Estate of Cook</i> (92 AFTR 2d 2003-7027)	Texas	Use table valuation of decedent's interest in future lottery payments	U.S. Court of Appeals, Fifth Circuit			2003
				X		
			Tax Court			2001
<i>Estate of Donovan</i> (95 AFTR 2d 205-2131)	Mass.	Use table valuation of decedent's interest in future lottery payments	U.S. District Court, District of Massachusetts			2005
				X		