

**St. Paul Fire and Marine Insurance Company
Saint Paul, Minnesota**

Your name (legal name of the law firm or individual applying for this insurance):

- 1. During the past three years has your firm helped create, or write an option supporting a transaction, whose primary purpose was to reduce federal taxes, where the tax saved, or to be saved, was \$1 million or more? Yes No

If yes, specify the number of such transactions and the aggregate amount of taxes saved or to be saved. Please include the following types of transactions:

- a. Use of grantor trusts to realize capital gains; _____
- b. Currency trades, and currency option trades, to generate losses; _____
- c. Devices to delay taxes on stock option gains; _____
- d. Devices to offset gains from the sale of a business or other assets; _____
- e. Use of "split dollar" or "split premium" insurance; _____
- f. "Potentially abusive tax shelters," as that term is used by the IRS; _____
- g. Any other devices sometimes referred to as "tax shelters." _____

- 2. During the past five years has the IRS challenged transactions of clients of your firm of the type described in No. 1 above, where your firm participated, in or opined on, the transaction? Yes No

If yes, what was the ultimate disposition of each such challenge? _____

- 3. During the past five years has your firm been served by the IRS with an administrative summons, sometimes referred to as a "promoter summons"? Yes No

If yes, what was the disposition of the summons? _____

- 4. Has your firm been the subject of any other federal, state, or local government proceeding regarding transactions of the sort described in No. 1 above? Yes No

If yes, describe any such proceeding and its ultimate disposition: _____

YOUR SIGNATURE AND AUTHORIZATION

The undersigned authorized representative of the firm, or individual if this application is for an individual, agrees to all the following:

- The statements and representations made in this supplement are true and complete and will be deemed material to the acceptance of the risk assumed by The St. Paul in the event an insurance policy is issued.
- If the information supplied in this supplement changes between the date of the application and the effective date of any insurance policy issued by The St. Paul in response to this application, you will immediately notify us of such changes, and we may withdraw or modify any outstanding quotation or agreement to bind coverage.
- The St. Paul is authorized to make an investigation and inquiry in connection with this supplement.
- The St. Paul is not bound or obligated to issue any insurance policy or to provide the insurance requested this supplement.

Signature (<i>Partner, Member, Officer, Shareholder</i>)	Title	Date
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Important note: This supplement to your application is not a representation that coverage does or does not exist for any particular claim or loss, or type of claim or loss, under any insurance policy issued by The St. Paul. Whether coverage exists or does not exist for any particular claim or loss under any such policy depends on the facts and circumstances involved in the claim or loss and all applicable wording of the policy actually issued.