Exhibit r

Cushing, George L.

From:

Cushing, George L.

Sent:

Wednesday, January 28, 2009 5:33 PM

'Lisa Cukier'

To: Subject: Rule 1.07 applies to guardianship of Elizabeth Eklund

Lisa:

I have reviewed the text of SJC Rule 1.07 in light of our conversation earlier today and reiterate my disagreement with your conclusion that you are not subject to that Rule in your capacity as guardian of Elizabeth Eklund.

As I read Rule 1.07, advance Probate Court approval is required for payment of fees for services rendered by any person acting as a court appointed fiduciary whose appointment is required to be recorded in the Appointment Docket maintained under Rule 1.07 by the Court issuing such appointment. Those fiduciaries who are required to be listed in that Docket include, under subsection (5) (k) "any guardian or conservator who is an attorney ... unrelated to the ward by blood or marriage." The details governing compliance with Rule 1.07 are set forth in subsections (7) and (8) of Rule 1.07.

I don't think that the fact that your appointment was agreed to by the parties affects this requirement.

George

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