

CHARGE AND DISCHARGE STATEMENT  
AND  
ACCOUNTIANTS' REPORT

WILLIAM P. LEAR FAMILY TRUST "A"

May 1, 1985 through April 30, 1986

EXHIBIT "A"

Grant Thornton 

Accountants and  
Management Consultants

Member Firm  
Grant Thornton International

Co-Trustees  
William P. Lear Family Trust "A"

We have compiled the accompanying charge and discharge statement and related schedules of the William P. Lear Family Trust "A" for the period May 1, 1985 to April 30, 1986, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting the transactions in charge and discharge form and is the representation of the co-trustees. We have not audited or reviewed the accompanying charge and discharge statement and related schedules and, accordingly, do not express an opinion or any other form of assurance on them.

*Grant Thornton*

Reno, Nevada  
May 2, 1986

William P. Lear Family Trust "A"

FOURTH INTERIM TRUST ACCOUNTING  
CHARGE AND DISCHARGE STATEMENT

May 1, 1985 through April 30, 1986  
(See accountants' compilation report)

Beginning balance of principal with which trustees are charged, consisting of LearAvia Corp. stock, 500 shares, \$1 par value		\$ 500.00
Additions to trust principal		
Transfers from William P. Lear Family Trust "B"		5,800.00
Advances from William P. Lear Family Trust "B"		980.00
		<u>6,780.00</u>
Deductions from trust principal		
Legal and accounting fees paid (schedule A)	\$5,160.00	
Trustee fees paid (schedule B)	1,534.21	
Administrative expenses paid (schedule C)	53.71	
	<u>6,747.92</u>	
Increase in unpaid claims		
Vargas & Bartlett, legal expense	2,134.46	
Trustee fees for period March 9, 1985 to April 30, 1986	1,769.94	
Grant Thornton, accounting fees	400.00	
LearAvia, administrative expense	7.46	
	<u>4,311.86</u>	
Liability to William P. Lear Family Trust "B"		<u>159.32</u>
Total deductions from trust principal		<u>11,219.10</u>
		( <u>3,939.10</u> )
Assumption of liabilities by William P. Lear Family Trust "B"		<u>4,439.10</u>
BALANCE OF PRINCIPAL AT APRIL 30, 1986		<u>\$ 500.00</u>
Consisting of:		
Cash in bank		\$ 159.32
LearAvia Corp. stock, 500 shares \$1 par value		500.00
Liability to William P. Lear Family Trust "B"		( <u>159.32</u> )
		<u>\$ 500.00</u>

William P. Lear Family Trust "A"

FOURTH INTERIM TRUST ACCOUNTING  
SCHEDULES OF SUPPORT OF CHARGE AND DISCHARGE STATEMENT

May 1, 1985 through April 30, 1986  
(See accountants' compilation report)

Schedule A - Legal and Accounting Fees - Court Approved

Vargas & Bartlett for period December 1, 1984 to April 30, 1985	\$4,180.00
Grant Thornton	<u>980.00</u>
	<u>\$5,160.00</u>

Schedule B - Trustee Fees Paid - Court Approved

Samuel H. Auld )	\$1,418.27
Fran Jabara ) for period December 8, 1984 to March 8, 1985	54.11
Milton L. Weilenmann)	<u>61.83</u>
	<u>\$1,534.21</u>

Schedule C - Administrative Expenses Paid

ABC Typing Services	\$ 15.45
Leareno Development, Inc.	3.65
LearAvia Corp.	<u>34.61</u>
	<u>\$ 53.71</u>

William P. Lear Family Trust "A"

FOURTH INTERIM TRUST ACCOUNTING  
SCHEDULE OF UNPAID CLAIMS

April 30, 1986

(See accountants' compilation report)

Legal expense

Shook, Hardy & Bacon

For period October 1, 1979 to May 30, 1983 \$ 99,031.89

For period June 1, 1983 to September 6, 1983 13,615.40

112,647.29

Vargas & Bartlett

For period November 1, 1985 to April 30, 1986  
(to conclusion of trust)

2,134.46

Total legal expense

\$114,781.75

Administrative expense

Trustee fees for period March 9, 1985 to  
April 30, 1986 (to conclusion of trust)

1,769.94

Grant Thornton to April 30, 1986

400.00

LearAvia

7.46

Total administrative expense

2,177.40

Total unpaid claims

\$116,959.15

Note: The William P. Lear Family Trust "B" has agreed to assume all of the liabilities of the William P. Lear Family Trust "A".

William P. Lear Family Trust "A"

FOURTH INTERIM TRUST ACCOUNTING  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

For the period May 1, 1985 through April 30, 1986  
(See accountants' compilation report)

Cash in bank, May 1, 1985	\$ 127.24
Receipts	6,780.00
Disbursements	( 6,747.92)
Balance, April 30, 1986	<u>\$ 159.32</u>

Receipts

<u>Date</u>	<u>Source</u>	<u>Description</u>	<u>Amount</u>
Aug 27	William P. Lear Family Trust "B"	Transfer	\$5,800.00
Oct 10	Payment of accounting fees by Trust "B" on behalf of Trust "A"		<u>980.00</u>
			<u>\$6,780.00</u>

Disbursements

<u>Date</u>	<u>Source</u>	<u>Description</u>	<u>Amount</u>
Jun 24	LearAvia Corp.	Administrative expense	\$ 22.02
Jun 24	Leareno Development, Inc.	Administrative expense	3.65
Jun 24	ABC Typing Services	Administrative expense	15.45
Aug 27	Samuel Auld	Trustee fees - court approved	1,418.27
Aug 27	Milton L. Weilermann	Trustee fees - court approved	61.83
Aug 27	Fran Jabara	Trustee fees - court approved	54.11
Aug 27	Vargas & Bartlett	Legal fees court approved	4,180.00
Aug 27	LearAvia Corp	Administrative expense	12.59
Oct 10	Grant Thornton	Accounting fees	<u>980.00</u>
			<u>\$6,747.92</u>

AGREED UPON PROCEDURES

WILLIAM P. LEAR FAMILY TRUST "A"

May 1, 1985 through April 30, 1986

GrantThornton 

Accountants and  
Management Consultants

Member Firm  
Grant Thornton International

Co-Trustees  
William P. Lear Family Trust "A"

We have applied certain agreed-upon procedures, as discussed below, to the accounting records of the William P. Lear Family Trust "A" for the year ended April 30, 1986, pursuant to Section 165.090 of the Nevada Revised Statutes. It is understood that this report is solely for the Court's information and is not to be used for any other purpose. The procedures we performed and our findings are as follows:

We examined the supporting vouchers or other supporting documents for the disbursements of \$20.00 or more during the period May 1, 1985 through April 30, 1986 which are listed in the accompanying schedule of cash receipts and disbursements for the period May 1, 1985 through April 30, 1986. All such disbursements were found to be supported by vouchers or other appropriate supporting documents.

Because the procedures described above do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the items referred to above. In connection with the procedures described above, no matters came to our attention that caused us to believe that the specified items should be adjusted. Had we performed addi-

tional procedures or had we made an examination in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you. This report relates only to the items specified above and does not extend to any financial statements of the William P. Lear Family Trust "A".

*Frank Thornton*

Reno, Nevada  
May 2, 1986