WASSERMAN, COMDEN & CASSELMAN, L.L.P.
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DECLARATION OF RICHARD DIXON

Richard Dixon declares:

1. I am the former Chief Administrative Officer of Los Angeles County. In that capacity, I was responsible for all financial matters, including identifying and eliminating waste from the County budget. Before that, I was County Treasurer and Tax Collector and prior to that County Budget Officer. In addition to a total of nearly thirty-five years of staff, management, and executive experience in Los Angeles County I served as a Director of GFOA (The Government Finance Officers Association of the United States & Canada) for six years and I am a past president of the association.

2. Each fact in this declaration is known to me of my own personal knowledge. If called as a witness, I could and would competently testify to each fact set forth herein.

3. I have reviewed the declarations of Dr. Gary Kuehn, Dr. Joyce Poole, David Hancocks and Les Schobert, submitted in support of plaintiffs motion for preliminary injunction. I have also reviewed the declarations of Jeff Briscoe, Michael Dee, John Lewis and Cora Singleton submitted in opposition to that motion.

4. Based upon the information set forth in these sworn declarations, it appears uncontested that the Los Angeles Zoo maintains elephants in very small pens, intends to continue doing so and has experienced serious problems with injuries to the elephants as a result. Some of those problems involve the hard ground on which they stand. Others pertained to abuse (torture) inflicted by handlers who believed such cruel actions were necessary for "disciplinary" reasons.

5. The Zoo has spent many millions of dollars to acquire, care for and replace elephants that were injured or died. Currently, it has budgeted approximately $39 million more to expand its

facility so it can acquire more elephants, maintaining them in similarly small pens creating the same problem on a greater scale.

6. As a financial Officer for a public entity, it is my opinion that it is a waste of taxpayer funds to finance actions which are injurious to public property (the elephants) and/or which are violative of Penal Codes designed to protect animals. This is particularly true where those actions and expenditures are likely to result in similar problems, producing repetitive expenses of various kinds.

7. In this case, the Zoo has budgeted tens of millions of dollars, but cannot address or solve the endemic problem. Expenditure of those funds on a large plot of land which would permit the elephants to live under circumstances that experts agree would not endanger their health would make fiscal sense. Pouring millions of dollars more into expansion of the existing problem is both wasteful and likely to result in more legal problems, both civil and criminal in nature.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: January 29, 2008.

Richard Dixon

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