EXHIBIT 24

REPUBLIC OF PANAMA OFFICE OF THE PROSECUTOR

SIXTH PROSECUTOR'S OFFICE FOR THE FIRST JUDICIAL CIRCUIT OF PANAMA

HEARING No.

674

PRELIMINARY INVESTIGATION

OFFENSE:

AGAINST FREEDOM

VICTIM:

RICHARD SAM LEHMAN

MOTION:

DISMISSAL WITHOUT PREJUDICE

Panama, September 29, 2008

HONORABLE DUTY CRIMINAL CIRCUIT COURT JUDGE FOR THE FIRST JUDICIAL CIRCUIT OF PANAMA.

This substantiating agency received from the Deputy Prosecutor's Office of the Republic the preliminary investigations conducted for an offense against FREEDOM to the detriment of RICHARD SAM LEHMAN, reported by Attorney VICTOR ANTONIO CROSBIE.

BACKGROUND OF THE PRELIMINARY INVESTIGATION

Attorney VICTOR ANTONIO CROSBIE CASTILLERO begins this investigation, who, acting for and on behalf of RICHARD SAM LEHMAN formally filed a criminal complaint for the alleged commission of EXTORTION.

The deponent mentions that the offense of Extortion that directly affects the defense of his principal began on June 17, 2008 when requests for certification of personal information were filed before the General Secretariat of Parliament in respect of Dr. Jose Rigoberto Acevedo and Attorney Jose Didimo Escobar, and also deliberately asked for personal information on the president of Parliament, the Honorable Pedro Miguel Gonzalez with the object of making Dr. Acevedo feel forced to act against his will (practically resign his power of attorney) as in fact happened, inasmuch

as Dr. Jose R. Acevedo notified Attorney Victor Crosbie that he would distance himself from the proceedings to take the time to correctly consider his final decision. This act of distancing himself from the proceeding substantiates the coercive intimidation that affected, as a third party, the technical defense of Richard Sam Lehman, as evidenced in the document addressed to Attorney Victor Crosbie on June 29, 2008, although subsequently, as reflected in the document, July 2, 2008.

Attorney Hector Infante, has concurrently extorted Mr. RICHARD SAM LEHMAN so that he will desist from exercising his position as Testamentary Executor of the estate left by Wilson Charles Lucom to the poor children of Panama. This is so inasmuch as the defendants have complained of Mr. Richard Sam Lehman firstly as the perpetrator of an intentional homicide; subsequently they converted that to an unintentional homicide to the detriment of Wilson Charles Lucom, his friend and client, which charges were completely dismissed by our Courts of Justice upon considering that the offenses charged never existed. Subsequently, they have filed complaints against him as the alleged perpetrator of aggravated fraud and extortion.

This extortion offense is the twenty-fifth abuse in a long list of abuses against Lehman in Panama. However, this offense is committed to guarantee that Lehman will be fully unprotected in the Panamanian legal system, without the representation of a competent attorney. Lehman cannot continue to prove that the criminal charges against him are false, as he has done in the Panamanian Courts. Neither can Lehman continue to perform his obligation to protect the \$50 million that were

left to the poor children of Panama. If this criminal complaint is rejected, Hector Infante would be free to continue adding to the list of false criminal charges against Lehman, in total impunity. (See pages 1-6).

CONSIDERATIONS

Once the records of the proceedings inserted thus far within this preliminary investigation have been analyzed we have, firstly, that Article 149 of the Criminal Code provides:

...Anyone, who by means of violence, intimidation or serious threat, to obtain wrongful profit or any other benefit for himself or a third party forces another person to dispose of an asset, provide information or tolerate, do or omit something that is detrimental to a third party, will be penalized with imprisonment for five to ten years. ...

Therefore, pursuant to how the facts are stated in the complaint, the legal requirements for the crime of EXTORTION are not met; let us remember that EXTORTION is characterized by violence that coerces the victim through intimidation.

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We note that in this case there is an indication that all types of actions have been accepted for the

purpose of making RICHARD SAM LEHMAN desist from exercising his position as testamentary

executor; however, it does not reach the coercion for him to make a disposition to the detriment of

his assets, an essential element in the offenses complained of.

PROSECUTOR'S DECISION

By virtue of the foregoing, the undersigned Sixth Prosecutor for the First Judicial Circuit of Panama

recommends to the Honorable Competent Court to issue a ORDER TO DISMISS WITHOUT

PREJUDICE, in accordance with the record of the preliminary proceedings established in Article

2108 of the Judicial Code, within the preliminary investigation conducted for the alleged

commission of the offense AGAINST FREEDOM to the detriment of RICHARD SAM LEHMAN.

Submitted with the utmost respect,

/s/ Illegible

Seal: REPUBLIC OF PANAMA

ZULEIKA MOORE GOULDBOURNE

[ILLEGIBLE]

Sixth Circuit Prosecutor for the First Judicial Circuit

PROSECUTOR'S OFFICE

of Panama

dcrg.-

V9CTOR ANTON9O CROSB9E CAST9LLERO ATTORNEY AT LAW

OBJECTION TO PROSECUTOR'S HEARING No. 64 ON SEPTEMBER 29, 2008

SIXTH JUDGE OF THE CRIMINAL CIRCUIT OF PANAMA, HAND DELIVERED.

I hereby file objections to Prosecutor's Hearing No. 64 dated September 29, 2008, issued by the Sixth Circuit Prosecutor, Attorney Zuleika Moore.

THIS CHALLENGE IS BASED ON THE FOLLOWING:

FIRST: The Prosecutor mistakenly and erroneously states in the challenged Prosecutor's Hearing, that in this case (where Richard Sam Lehman is an extensive victim of the defendants' conduct) the objective elements for extortion are not fulfilled without explaining said reasoning.

SECOND: The error continues when the Prosecutor states that physical violence, coercion and intimidation are synonymous. Extortion requires that only one of these elements must be present and the will is affected; that is, disposal of assets, documents or doing, not doing or tolerating something against his will.

THIRD: In her analysis, the Prosecutor deliberately omitted the following part of the provision "forces another [person] to dispose of an asset, to provide information or to tolerate, do or omit something that is prejudicial, or is detrimental to a third party, will be...". The Prosecutor's partiality with this omission is obvious, a personal conduct that in previous cases was challenged by other victims and will cause her removal from her position.

FOURTH: The foregoing paragraph in the provision determines the extortion offense where Richard Sam Lehman is affected, as explained in the criminal complaint, inasmuch as the intimidation of

Dr. Jose R. Acevedo was detrimental to his client which, likewise, constitutes the commission of the

extortion.

FIFTH: We must note that Richard Sam Lehman is an extensive victim of extortion, as set forth in

Article 149 of the Criminal Code, therefore, upon a showing of sufficient intimidation (an objective

element of extortion, with the letter of temporary withdrawal from his defense) and likewise an

act against his will due to intimidation (another objective element of this offense), plus the damage

over separation of the best defense, as understood and considered by Richard Sam Lehman, has

the legitimacy to file for prosecution for extortion upon being an extensive victim of this offense.

MOTION: We move the Court return this file for the respective preliminary investigation to be

conducted, to guarantee the constitutional and legal rights of the defendants, and finally, to

determine their guilt. We also move [the Court], once the defendants have been questioned, to

apply the respective precautionary measure.

LAW: Article 149 of the Criminal Code and Judicial Code.

On the date it is filed.

/s/ Illegible

ATTY. VICTOR CROSBIE C.

THIS BRIEF WAS FILED TODAY, November eighteenth (18) two thousand eight at three

twenty in the afternoon

/s/ Illegible Clerk

Seal: REPUBLIC OF PANAMA [Illegible] Circuit Court Panama

The Judiciary