

IN THE SUPREME COURT OF THE STATE OF NEVADA

SUPERPUMPER, INC., an Arizona corporation; EDWARD BAYUK, individually and as Trustee of the EDWARD BAYUK LIVING TRUST; SALVATORE MORABITO, an individual; and SNOWSHOE PETROLEUM, INC., a New York corporation,

Appellants,

vs.

WILLIAM A. LEONARD, Trustee for the Bankruptcy Estate of Paul Anthony Morabito,

Respondent.

Case No. 79355

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Appeal from the Second Judicial
District Court, the Honorable Connie
J. Steinheimer Presiding

APPELLANTS' APPENDIX, VOLUME 27
(Nos. 4485–4675)

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INDEX TO APPELLANTS' APPENDIX

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Complaint (filed 12/17/2013)		Vol. 1, 1–17
Declaration of Salvatore Morabito in Support of Snowshoe Capital's Motion to Dismiss for Lack of Personal Jurisdiction (filed 05/12/2014)		Vol. 1, 18–21
Defendant Snowshoe Petroleum, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 05/12/2014)		Vol. 1, 22–30
JH, Inc., Jerry Herbst, and Berry Hinckley Industries Opposition to Motion to Dismiss (filed 05/29/2014)		Vol. 1, 31–43
Exhibits to Opposition to Motion to Dismiss		
Exhibit	Document Description	
1	Affidavit of John P. Desmond (filed 05/29/2014)	Vol. 1, 44–48
2	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 1, 49–88
3	Unanimous Written Consent of the Directors and Shareholders of CWC (dated 09/28/2010)	Vol. 1, 89–92
4	Unanimous Written Consent of the Board of Directors and Sole Shareholder of Superpumper (dated 09/28/2010)	Vol. 1, 93–102
5	Plan of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 1, 103–107

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
6	Articles of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/29/2010)	Vol. 1, 108–110
7	2009 Federal Income Tax Return for P. Morabito	Vol. 1, 111–153
8	May 21, 2014 printout from New York Secretary of State	Vol. 1, 154–156
9	May 9, 2008 Letter from Garrett Gordon to John Desmond	Vol. 1, 157–158
10	Shareholder Interest Purchase Agreement (dated 09/30/2010)	Vol. 1, 159–164
11	Relevant portions of the January 22, 2010 Deposition of Edward Bayuk	Vol. 1, 165–176
13	Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito	Vol. 1, 177–180
14	October 1, 2010 Grant, Bargain and Sale Deed	Vol. 1, 181–187
15	Order admitting Dennis Vacco (filed 02/16/2011)	Vol. 1, 188–190
JH, Inc., Jerry Herbst, and Berry Hinckley Industries, Errata to Opposition to Motion to Dismiss (filed 05/30/2014)		Vol. 2, 191–194
Exhibit to Errata to Opposition to Motion to Dismiss		
Exhibit	Document Description	
12	Grant, Bargain and Sale Deed for APN: 040-620-09, dated November 10, 2005	Vol. 2, 195–198
Answer to Complaint of P. Morabito, individually and as trustee of the Arcadia Living Trust (filed 06/02/2014)		Vol. 2, 199–208

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Defendant, Snowshow Petroleum, Inc.'s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 06/06/2014)		Vol. 2, 209–216
Exhibit to Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2)		
Exhibit	Document Description	
1	Declaration of Salvatore Morabito in Support of Snowshow Petroleum, Inc.'s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction (filed 06/06/2014)	Vol. 2, 217–219
Defendant, Superpumper, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 06/19/2014)		Vol. 2, 220–231
Exhibit to Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2)		
Exhibit	Document Description	
1	Declaration of Salvatore Morabito in Support of Superpumper, Inc.'s Motion to Dismiss for Lack of Personal Jurisdiction (filed 06/19/2014)	Vol. 2, 232–234
JH, Inc., Jerry Herbst, and Berry Hinckley Industries, Opposition to Motion to Dismiss (filed 07/07/2014)		Vol. 2, 235–247
Exhibits to Opposition to Motion to Dismiss		
Exhibit	Document Description	
1	Affidavit of Brian R. Irvine (filed 07/07/2014)	Vol. 2, 248–252

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
2	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 2, 253–292
3	BHI Electronic Funds Transfers, January 1, 2006 to December 31, 2006	Vol. 2, 293–294
4	Legal and accounting fees paid by BHI on behalf of Superpumper; JH78636-JH78639; JH78653-JH78662; JH78703-JH78719	Vol. 2, 295–328
5	Unanimous Written Consent of the Directors and Shareholders of CWC (dated 09/28/2010)	Vol. 2, 329–332
6	Unanimous Written Consent of the Board of Directors and Sole Shareholders of Superpumper (dated 09/28/2010)	Vol. 2, 333–336
7	Plan of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 2, 337–341
8	Articles of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/29/2010)	Vol. 2, 342–344
9	2009 Federal Income Tax Return for P. Morabito	Vol. 2, 345–388
10	Relevant portions of the January 22, 2010 Deposition of Edward Bayuk	Vol. 2, 389–400
11	Grant, Bargain and Sale Deed for APN: 040-620-09, dated November 10, 2005	Vol. 2, 401–404
12	Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito	Vol. 2, 405–408

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
13	Printout of Arizona Corporation Commission corporate listing for Superpumper, Inc.	Vol. 2, 409–414
Defendant, Superpumper, Inc.’s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/15/2014)		Vol. 3, 415–421
Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.’s (filed 07/17/2014)		Vol. 3, 422–431
Notice of Entry of Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.’s (filed 07/17/2014)		Vol. 3, 432–435
Exhibit to Notice of Entry of Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.’s		
Exhibit	Document Description	
1	Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.’s	Vol. 3, 436–446
Order Denying Superpumper, Inc.’s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)		Vol. 3, 447–457
Notice of Entry of Order Denying Superpumper, Inc.’s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)		Vol. 3, 458–461
Exhibit to Notice of Entry of Order Denying Superpumper, Inc.’s Motion to Dismiss Complaint		
Exhibit	Document Description	
1	Order Denying Superpumper, Inc.’s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)	Vol. 3, 462–473

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Answer to Complaint of Superpumper, Inc., and Snowshoe Petroleum, Inc. (filed 07/28/2014)		Vol. 3, 474–483
Answer to Complaint of Defendants, Edward Bayuk, individually and as trustee of the Edward William Bayuk Living Trust, and Salvatore Morabito (filed 09/29/2014)		Vol. 3, 484–494
Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito (filed 2/11/2015)		Vol. 3, 495–498
Supplemental Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito (filed 02/17/2015)		Vol. 3, 499–502
Exhibits to Supplemental Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito		
Exhibit	Document Description	
1	Involuntary Petition; Case No. BK-N-13-51236 (filed 06/20/2013)	Vol. 3, 503–534
2	Involuntary Petition; Case No. BK-N-13-51237 (06/20/2013)	Vol. 3, 535–566
3	Order for Relief Under Chapter 7; Case No. BK-N-13-51236 (filed 12/17/2014)	Vol. 3, 567–570
4	Order for Relief Under Chapter 7; Case No. BK-N-13-51237 (filed 12/17/2014)	Vol. 3, 571–574
Stipulation and Order to File Amended Complaint (filed 05/15/2015)		Vol. 4, 575–579
Exhibit to Stipulation and Order to File Amended Complaint		
Exhibit	Document Description	

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
1	First Amended Complaint	Vol. 4, 580–593
William A. Leonard, Trustee for the Bankruptcy Estate of P. Morabito, First Amended Complaint (filed 05/15/2015)		Vol. 4, 594–607
Stipulation and Order to Substitute a Party Pursuant to NRCP 17(a) (filed 05/15/2015)		Vol. 4, 608–611
Substitution of Counsel (filed 05/26/2015)		Vol. 4, 612–615
Defendants’ Answer to First Amended Complaint (filed 06/02/2015)		Vol. 4, 616–623
Amended Stipulation and Order to Substitute a Party Pursuant to NRCP 17(a) (filed 06/16/2015)		Vol. 4, 624–627
Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 03/10/2016)		Vol. 4, 628–635
Exhibits to Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege		
Exhibit	Document Description	
1	March 9, 2016 Letter from Lippes	Vol. 4, 636–638
2	Affidavit of Frank C. Gilmore, Esq., (dated 03/10/2016)	Vol. 4, 639–641
3	Notice of Issuance of Subpoena to Dennis Vacco (dated 01/29/2015)	Vol. 4, 642–656
4	March 10, 2016 email chain	Vol. 4, 657–659

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Minutes of February 24, 2016 Pre-trial Conference (filed 03/17/2016)		Vol. 4, 660–661
Transcript of February 24, 2016 Pre-trial Conference		Vol. 4, 662–725
Plaintiff's (Leonard) Opposition to Defendants' Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 03/25/2016)		Vol. 5, 726–746
Exhibits to Opposition to Motion to Partially Quash or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz in Support of Plaintiff's Opposition to Defendants' Motion to Partially Quash (filed 03/25/2016)	Vol. 5, 747–750
2	Application for Commission to take Deposition of Dennis Vacco (filed 09/17/2015)	Vol. 5, 751–759
3	Commission to take Deposition of Dennis Vacco (filed 09/21/2015)	Vol. 5, 760–763
4	Subpoena/Subpoena Duces Tecum to Dennis Vacco (09/29/2015)	Vol. 5, 764–776
5	Notice of Issuance of Subpoena to Dennis Vacco (dated 09/29/2015)	Vol. 5, 777–791
6	Dennis C. Vacco and Lippes Mathias Wexler Friedman LLP, Response to Subpoena (dated 10/15/2015)	Vol. 5, 792–801

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
7	Condensed Transcript of October 21, 2015 Deposition of Dennis Vacco	Vol. 5, 802–851
8	Transcript of the Bankruptcy Court’s December 22, 2015, oral ruling; Case No. BK-N-13-51237	Vol. 5, 852–897
9	Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 02/03/2016)	Vol. 5, 898–903
10	Notice of Continued Deposition of Dennis Vacco (filed 02/18/2016)	Vol. 5, 904–907
11	Debtor’s Objection to Proposed Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 01/22/2016)	Vol. 5, 908–925
Reply in Support of Motion to Modify Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 04/06/2016)		Vol. 6, 926–932
Plaintiff’s Motion to Compel Production of Documents (filed 04/08/2016)		Vol. 6, 933–944
Exhibits to Plaintiff’s Motion to Compel Production of Documents		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz in Support of Plaintiff’s Motion to Compel (filed 04/08/2016)	Vol. 6, 945–948
2	Bill of Sale – 1254 Mary Fleming Circle (dated 10/01/2010)	Vol. 6, 949–953

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
3	Bill of Sale – 371 El Camino Del Mar (dated 10/01/2010)	Vol. 6, 954–958
4	Bill of Sale – 370 Los Olivos (dated 10/01/2010)	Vol. 6, 959–963
5	Personal financial statement of P. Morabito as of May 5, 2009	Vol. 6, 964–965
6	Plaintiff’s First Set of Requests for Production of Documents to Edward Bayuk (dated 08/14/2015)	Vol. 6, 966–977
7	Edward Bayuk’s Responses to Plaintiff’s First Set of Requests for Production (dated 09/23/2014)	Vol. 6, 978–987
8	Plaintiff’s First Set of Requests for Production of Documents to Edward Bayuk, as trustee of the Edward William Bayuk Living Trust (dated 08/14/2015)	Vol. 6, 988–997
9	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust’s Responses to Plaintiff’s First Set of Requests for Production (dated 09/23/2014)	Vol. 6, 998–1007
10	Plaintiff’s Second Set of Requests for Production of Documents to Edward Bayuk (dated 01/29/2016)	Vol. 6, 1008–1015
11	Edward Bayuk’s Responses to Plaintiff’s Second Set of Requests for Production (dated 03/08/2016)	Vol. 6, 1016–1020

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
12	Plaintiff's Second Set of Requests for Production of Documents to Edward Bayuk, as trustee of the Edward William Bayuk Living Trust (dated 01/29/2016)	Vol. 6, 1021–1028
13	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust's Responses to Plaintiff's Second Set of Requests for Production (dated 03/08/2016)	Vol. 6, 1029–1033
14	Correspondences between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq. (dated 03/25/2016)	Vol. 6, 1034–1037
Opposition to Plaintiff's Motion to Compel Production of Documents (filed 04/25/2016)		Vol. 7, 1038–1044
Reply in Support of Plaintiff's Motion to Compel Production of Documents (filed 05/09/2016)		Vol. 7, 1045–1057
Exhibits to Reply in Support of Plaintiff's Motion to Compel Production of Documents		
Exhibit	Document Description	
1	Declaration of Gabrielle A. Hamm, Esq., in Support of Reply in Support of Plaintiff's Motion to Compel (filed 05/09/2016)	Vol. 7, 1058–1060
2	Amended Findings, of Fact and Conclusion of Law in Support of Order Granting Motion for Summary Judgment; Case No. BK-N-13-51237 (filed 12/22/2014)	Vol. 7, 1061–1070

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
3	Order Compelling Deposition of P. Morabito dated March 13, 2014, in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 03/13/2014)	Vol. 7, 1071–1074
4	Emergency Motion Under NRCP 27(e); Petition for Writ of Prohibition, <i>P. Morabito v. The Second Judicial District Court of the State of Nevada in and for the County of Washoe</i> ; Case No. 65319 (filed 04/01/2014)	Vol. 7, 1075–1104
5	Order Denying Petition for Writ of Prohibition; Case No. 65319 (filed 04/18/2014)	Vol. 7, 1105–1108
6	Order Granting Summary Judgment; Case No. BK-N-13-51237 (filed 12/17/2014)	Vol. 7, 1109–1112
Recommendation for Order RE: <i>Defendants’ Motion to Partially Quash</i> , filed on March 10, 2016 (filed 06/13/2016)		Vol. 7, 1113–1124
Confirming Recommendation Order from June 13, 2016 (filed 07/06/2016)		Vol. 7, 1125–1126
Recommendation for Order RE: <i>Plaintiff’s Motion to Compel Production of Documents</i> , filed on April 8, 2016 (filed 09/01/2016)		Vol. 7, 1127–1133
Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)		Vol. 7, 1134–1135
Plaintiff’s Application for Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 11/21/2016)		Vol. 8, 1136–1145

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Plaintiff's Application for Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order		
Exhibit	Document Description	
1	Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 11/21/2016)	Vol. 8, 1146–1148
2	Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)	Vol. 8, 1149–1151
3	Recommendation for Order RE: <i>Plaintiff's Motion to Compel Production of Documents</i> , filed on April 8, 2016 (filed 09/01/2016)	Vol. 8, 1152–1159
4	Plaintiff's Motion to Compel Production of Documents (filed 04/08/2016)	Vol. 8, 1160–1265
5	Opposition to Plaintiff's Motion to Compel Production of Documents (filed 04/25/2016)	Vol. 8, 1266–1273
6	Reply in Support of Plaintiff's Motion to Compel Production of Documents (filed 05/09/2016)	Vol. 8, 1274–1342
7	Correspondences between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq. (dated 09/22/2016)	Vol. 8, 1343–1346
8	Edward Bayuk's Supplemental Responses to Plaintiff's Second Set of Requests for Production (dated 10/25/2016)	Vol. 8, 1347–1352

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Opposition to Plaintiff's Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order (filed 12/19/2016)		Vol. 9, 1353–1363
Exhibits to Opposition to Plaintiff's Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order		
Exhibit	Document Description	
1	Declaration of Edward Bayuk in Support of Opposition to Plaintiff's Application for Order to Show Cause (filed 12/19/2016)	Vol. 9, 1364–1367
2	Declaration of Frank C. Gilmore, Esq., in Support of Opposition to Plaintiff's Application for Order to Show Cause (filed 12/19/2016)	Vol. 9, 1368–1370
3	Redacted copy of the September 6, 2016, correspondence of Frank C. Gilmore, Esq.	Vol. 9, 1371–1372
Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 12/23/2016)		Vol. 9, 1373–1375
Response: (1) to Opposition to Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order and (2) in Support of Order to Show Cause (filed 12/30/2016)		Vol. 9, 1376–1387
Minutes of January 19, 2017 Deposition of Edward Bayuk in RE: insurance policies (filed 01/19/2017)		Vol. 9, 1388
Minutes of January 19, 2017 hearing on Order to Show Cause (filed 01/30/2017)		Vol. 9, 1389

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP (filed 07/18/2017)		Vol. 9, 1390–1404
Exhibits to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP		
Exhibit	Document Description	
1	Correspondence between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq., dated March 8, 2016	Vol. 9, 1405–1406
2	Correspondence between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq., dated March 8, 2016, with attached redlined discovery extension stipulation	Vol. 9, 1407–1414
3	Jan. 3 – Jan. 4, 2017, email chain from Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq.	Vol. 9, 1415–1416
4	Declaration of Frank C. Gilmore, Esq., in Support of Motion to Quash (filed 07/18/2017)	Vol. 9, 1417–1420
5	January 24, 2017 email from Teresa M. Pilatowicz, Esq.,	Vol. 9, 1421–1422
6	Jones Vargas letter to HR and P. Morabito, dated August 16, 2010	Vol. 9, 1423–1425
7	Excerpted Transcript of July 26, 2011 Deposition of Sujata Yalamanchili, Esq.	Vol. 9, 1426–1431
8	Letter dated June 17, 2011, from Hodgson Russ (“HR”) to John Desmond and Brian Irvine on Morabito related issues	Vol. 9, 1432–1434

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
9	August 9, 2013, transmitted letter to HR	Vol. 9, 1435–1436
10	Excerpted Transcript of July 23, 2014 Deposition of P. Morabito	Vol. 9, 1437–1441
11	Lippes Mathias Wexler Friedman LLP, April 3, 2015 letter	Vol. 9, 1442–1444
12	Lippes Mathias Wexler Friedman LLP, October 20, 2010 letter RE: Balance forward as of bill dated 09/19/2010 and 09/16/2010	Vol. 9, 1445–1454
13	Excerpted Transcript of June 25, 2015 Deposition of 341 Meeting of Creditors	Vol. 9, 1455–1460
(1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP; and (2) Countermotion for Sanctions and to Compel Resetting of 30(b)(3) Deposition of Hodgson Russ LLP (filed 07/24/2017)		Vol. 10, 1461–1485
Exhibits to (1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP; and (2) Countermotion for Sanctions and to Compel Resetting of 30(b)(3) Deposition of Hodgson Russ LLP		

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit	Document Description	
A	Declaration of Teresa M. Pilatowicz, Esq., in Support of (1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP (filed 07/24/2017)	Vol. 10, 1486–1494
A-1	Defendants’ NRCP Disclosure of Witnesses and Documents (dated 12/01/2014)	Vol. 10, 1495–1598
A-2	Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 02/03/2016)	Vol. 10, 1599–1604
A-3	Recommendation for Order RE: <i>Defendants’ Motion to Partially Quash</i> , filed on March 10, 2016 (filed 06/13/2016)	Vol. 10, 1605–1617
A-4	Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)	Vol. 10, 1618–1620
A-5	Subpoena – Civil (dated 01/03/2017)	Vol. 10, 1621–1634
A-6	Notice of Deposition of Person Most Knowledgeable of Hodgson Russ LLP (filed 01/03/2017)	Vol. 10, 1635–1639
A-7	January 25, 2017 Letter to Hodgson Russ LLP	Vol. 10, 1640–1649
A-8	Stipulation Regarding Continued Discovery Dates (Sixth Request) (filed 01/30/2017)	Vol. 10, 1650–1659
A-9	Stipulation Regarding Continued Discovery Dates (Seventh Request) (filed 05/25/2017)	Vol. 10, 1660–1669

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
A-10	Defendants' Sixteenth Supplement to NRCP Disclosure of Witnesses and Documents (dated 05/03/2017)	Vol. 10, 1670–1682
A-11	Rough Draft Transcript of Garry M. Graber, Dated July 12, 2017 (Job Number 394849)	Vol. 10, 1683–1719
A-12	Sept. 15-Sept. 23, 2010 emails by and between Hodgson Russ LLP and Other Parties	Vol. 10, 1720–1723
Reply in Support of Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/03/2017)		Vol. 11, 1724–1734
Reply in Support of Countermotion for Sanctions and to Compel Resetting of 30(b)(6) Deposition of Hodgson Russ LLP (filed 08/09/2017)		Vol. 11, 1735–1740
Minutes of August 10, 2017 hearing on Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/11/2017)		Vol. 11, 1741–1742
Recommendation for Order RE: <i>Defendants' Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP</i> , filed on July 18, 2017 (filed 08/17/2017)		Vol. 11, 1743–1753
Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1754–1796
Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1797–1825

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment		
Exhibit	Document Description	
1	Declaration of Timothy P. Herbst in Support of Separate Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment	Vol. 12, 1826–1829
2	Findings of Fact, Conclusions of Law, and Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 10/12/2010)	Vol. 12, 1830–1846
3	Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 08/23/2011)	Vol. 12, 1847–1849
4	Excerpted Transcript of July 12, 2017 Deposition of Garry M. Graber	Vol. 12, 1850–1852
5	September 15, 2015 email from Yalamanchili RE: Follow Up Thoughts	Vol. 12, 1853–1854
6	September 23, 2010 email between Garry M. Graber and P. Morabito	Vol. 12, 1855–1857
7	September 20, 2010 email between Yalamanchili and Eileen Crotty RE: Morabito Wire	Vol. 12, 1858–1861
8	September 20, 2010 email between Yalamanchili and Garry M. Graber RE: All Mortgage Balances as of 9/20/2010	Vol. 12, 1862–1863
9	September 20, 2010 email from Garry M. Graber RE: Call	Vol. 12, 1864–1867

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
10	September 20, 2010 email from P. Morabito to Dennis and Yalamanchili RE: Attorney client privileged communication	Vol. 12, 1868–1870
11	September 20, 2010 email string RE: Attorney client privileged communication	Vol. 12, 1871–1875
12	Appraisal of Real Property: 370 Los Olivos, Laguna Beach, CA, as of Sept. 24, 2010	Vol. 12, 1876–1903
13	Excerpted Transcript of March 21, 2016 Deposition of P. Morabito	Vol. 12, 1904–1919
14	P. Morabito Redacted Investment and Bank Report from Sept. 1 to Sept. 30, 2010	Vol. 12, 1920–1922
15	Excerpted Transcript of June 25, 2015 Deposition of 341 Meeting of Creditors	Vol. 12, 1923–1927
16	Excerpted Transcript of December 5, 2015 Deposition of P. Morabito	Vol. 12, 1928–1952
17	Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 27, 2010	Vol. 12, 1953–1961
18	First Amendment to Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 28, 2010	Vol. 12, 1962–1964
19	Appraisal Report providing market value estimate of real property located at 8355 Panorama Drive, Reno, NV as of Dec. 7, 2011	Vol. 12, 1965–1995

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
20	An Appraisal of a vacant .977± Acre Parcel of Industrial Land Located at 49 Clayton Place West of the Pyramid Highway (State Route 445) Sparks, Washoe County, Nevada and a single-family residence located at 8355 Panorama Drive Reno, Washoe County, Nevada 89511 as of October 1, 2010 a retrospective date	Vol. 13, 1996–2073
21	APN: 040-620-09 Declaration of Value (dated 12/31/2012)	Vol. 14, 2074–2075
22	Sellers Closing Statement for real property located at 8355 Panorama Drive, Reno, NV 89511	Vol. 14, 2076–2077
23	Bill of Sale for real property located at 8355 Panorama Drive, Reno, NV 89511	Vol. 14, 2078–2082
24	Operating Agreement of Baruk Properties LLC	Vol. 14, 2083–2093
25	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust’s Answer to Plaintiff’s First Set of Interrogatories (dated 09/14/2014)	Vol. 14, 2094–2104
26	Summary Appraisal Report of real property located at 1461 Glenneyre Street, Laguna Beach, CA 92651, as of Sept. 25, 2010	Vol. 14, 2105–2155
27	Appraisal of Real Property as of Sept. 23, 2010: 1254 Mary Fleming Circle, Palm Springs, CA 92262	Vol. 15, 2156–2185
28	Appraisal of Real Property as of Sept. 23, 2010: 1254 Mary Fleming Circle, Palm Springs, CA 92262	Vol. 15, 2186–2216

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
29	Membership Interest Transfer Agreement between Arcadia Trust and Bayuk Trust entered effective as of Oct. 1, 2010	Vol. 15, 2217–2224
30	PROMISSORY NOTE [Edward William Bayuk Living Trust (“Borrower”) promises to pay Arcadia Living Trust (“Lender”) the principal sum of \$1,617,050.00, plus applicable interest] (dated 10/01/2010)	Vol. 15, 2225–2228
31	Certificate of Merger dated Oct. 4, 2010	Vol. 15, 2229–2230
32	Articles of Merger Document No. 20100746864-78 (recorded date 10/04/2010)	Vol. 15, 2231–2241
33	Excerpted Transcript of September 28, 2015 Deposition of Edward William Bayuk	Vol. 15, 2242–2256
34	Grant Deed for real property 1254 Mary Fleming Circle, Palm Springs, CA 92262; APN: 507-520-015 (recorded 11/04/2010)	Vol. 15, 2257–2258
35	General Conveyance made as of Oct. 31, 2010 between Woodland Heights Limited (“Vendor”) and Arcadia Living Trust (“Purchaser”)	Vol. 15, 2259–2265
36	Appraisal of Real Property as of Sept. 24, 2010: 371 El Camino Del Mar, Laguna Beach, CA 92651	Vol. 15, 2266–2292
37	Excerpted Transcript of December 6, 2016 Deposition of P. Morabito	Vol. 15, 2293–2295
38	Page intentionally left blank	Vol. 15, 2296–2297
39	Ledger of Edward Bayuk to P. Morabito	Vol. 15, 2298–2300

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
40	Loan Calculator: Payment Amount (Standard Loan Amortization)	Vol. 15, 2301–2304
41	Payment Schedule of Edward Bayuk Note in Favor of P. Morabito	Vol. 15, 2305–2308
42	November 10, 2011 email from Vacco RE: Baruk Properties, LLC/P. Morabito/Bank of America, N.A.	Vol. 15, 2309–2312
43	May 23, 2012 email from Vacco to Steve Peek RE: Formal Settlement Proposal to resolve the Morabito matter	Vol. 15, 2313–2319
44	Excerpted Transcript of March 12, 2015 Deposition of 341 Meeting of Creditors	Vol. 15, 2320–2326
45	Shareholder Interest Purchase Agreement between P. Morabito and Snowshoe Petroleum, Inc. (dated 09/30/2010)	Vol. 15, 2327–2332
46	P. Morabito Statement of Assets & Liabilities as of May 5, 2009	Vol. 15, 2333–2334
47	March 10, 2010 email from Naz Afshar, CPA to Darren Takemoto, CPA RE: Current Personal Financial Statement	Vol. 15, 2335–2337
48	March 10, 2010 email from P. Morabito to Jon RE: ExxonMobil CIM for Florida and associated maps	Vol. 15, 2338–2339
49	March 20, 2010 email from P. Morabito to Vacco RE: proceed with placing binding bid on June 22nd with ExxonMobil	Vol. 15, 2340–2341

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
50	P. Morabito Statement of Assets & Liabilities as of May 30, 2010	Vol. 15, 2342–2343
51	June 28, 2010 email from P. Morabito to George R. Garner RE: ExxonMobil Chicago Market Business Plan Review	Vol. 15, 2344–2345
52	Plan of Merger of Consolidated Western Corp. with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 15, 2346–2364
53	Page intentionally left blank	Vol. 15, 2365–2366
54	BBVA Compass Proposed Request on behalf of Superpumper, Inc. (dated 12/15/2010)	Vol. 15, 2367–2397
55	Business Valuation Agreement between Matrix Capital Markets Group, Inc. and Superpumper, Inc. (dated 09/30/2010)	Vol. 15, 2398–2434
56	Expert report of James L. McGovern, CPA/CFF, CVA (dated 01/25/2016)	Vol. 16, 2435–2509
57	June 18, 2014 email from Sam Morabito to Michael Vanek RE: SPI Analysis	Vol. 17, 2510–2511
58	Declaration of P. Morabito in Support of Opposition to Motion of JH, Inc., Jerry Herbst, and Berry-Hinckley Industries for Order Prohibiting Debtor from Using, Acquiring, or Disposing of or Transferring Assets Pursuant to 11 U.S.C. §§ 105 and 303(f) Pending Appointment of Trustee; Case No. BK-N-13-51237 (filed 07/01/2013)	Vol. 17, 2512–2516

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
59	State of California Secretary of State Limited Liability Company – Snowshoe Properties, LLC; File No. 201027310002 (filed 09/29/2010)	Vol. 17, 2517–2518
60	PROMISSORY NOTE [Snowshoe Petroleum (“Maker”) promises to pay P. Morabito (“Holder”) the principal sum of \$1,462,213.00] (dated 11/01/2010)	Vol. 17, 2519–2529
61	PROMISSORY NOTE [Superpumper, Inc. (“Maker”) promises to pay Compass Bank (the “Bank” and/or “Holder”) the principal sum of \$3,000,000.00] (dated 08/13/2010)	Vol. 17, 2530–2538
62	Excerpted Transcript of October 21, 2015 Deposition of Salvatore R. Morabito	Vol. 17, 2539–2541
63	Page intentionally left blank	Vol. 17, 2542–2543
64	Edward Bayuk’s Answers to Plaintiff’s First Set of Interrogatories (dated 09/14/2014)	Vol. 17, 2544–2557
65	October 12, 2012 email from Stan Bernstein to P. Morabito RE: 2011 return	Vol. 17, 2558–2559
66	Page intentionally left blank	Vol. 17, 2560–2561
67	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 17, 2562–2564
68	Snowshoe Petroleum, Inc.’s letter of intent to set out the framework of the contemplated transaction between: Snowshoe Petroleum, Inc.; David Dwelle, LP; Eclipse Investments, LP; Speedy Investments; and TAD Limited Partnership (dated 04/21/2011)	Vol. 17, 2565–2572

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
69	Excerpted Transcript of July 10, 2017 Deposition of Dennis C. Vacco	Vol. 17, 2573–2579
70	April 15, 2011 email from P. Morabito to Christian Lovelace; Gregory Ivancic; Vacco RE: \$65 million loan offer from Cerberus	Vol. 17, 2580–2582
71	Email from Vacco to P. Morabito RE: \$2 million second mortgage on the Reno house	Vol. 17, 2583–2584
72	Email from Vacco to P. Morabito RE: Tim Haves	Vol. 17, 2585–2586
73	Settlement Agreement, Loan Agreement Modification & Release dated as of Sept. 7, 2012, entered into by Bank of America and P. Morabito	Vol. 17, 2587–2595
74	Page intentionally left blank	Vol. 17, 2596–2597
75	February 10, 2012 email from Vacco to Paul Wells and Timothy Haves RE: 1461 Glenneyre Street, Laguna Beach – Sale	Vol. 17, 2598–2602
76	May 8, 2012 email from P. Morabito to Vacco RE: Proceed with the corporate set-up with Ray, Edward and P. Morabito	Vol. 17, 2603–2604
77	September 4, 2012 email from Vacco to Edward Bayuk RE: Second Deed of Trust documents	Vol. 17, 2605–2606
78	September 18, 2012 email from P. Morabito to Edward Bayuk RE: Deed of Trust	Vol. 17, 2607–2611
79	October 3, 2012 email from Vacco to P. Morabito RE: Term Sheet on both real estate deal and option	Vol. 17, 2612–2614

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
80	March 14, 2013 email from P. Morabito to Vacco RE: BHI Hinckley	Vol. 17, 2615–2616
81	Page intentionally left blank	Vol. 17, 2617–2618
82	November 11, 2011 email from Vacco to P. Morabito RE: Trevor’s commitment to sign	Vol. 17, 2619–2620
83	November 28, 2011 email string RE: Wiring \$560,000 to Lippes Mathias	Vol. 17, 2621–2623
84	Page intentionally left blank	Vol. 17, 2624–2625
85	Page intentionally left blank	Vol. 17, 2626–2627
86	Order for Relief Under Chapter 7; Case No. BK- N-13-51236 (filed 12/22/2014)	Vol. 17, 2628–2634
87	Report of Undisputed Election (11 U.S.C § 702); Case No. BK-N-13-51237 (filed 01/23/2015)	Vol. 17, 2635–2637
88	Amended Stipulation and Order to Substitute a Party to NRCP 17(a) (filed 06/11/2015)	Vol. 17, 2638–2642
89	Membership Interest Purchase Agreement, entered into as of Oct. 6, 2010 between P. Morabito and Edward Bayuk	Vol. 17, 2643–2648
90	Complaint; Case No. BK-N-13-51237 (filed 10/15/2015)	Vol. 17, 2649–2686
91	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 17, 2687–2726

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Objection to Recommendation for Order filed August 17, 2017 (filed 08/28/2017)		Vol. 18, 2727–2734
Exhibit to Objection to Recommendation for Order		
Exhibit	Document Description	
1	Plaintiff’s counsel’s Jan. 24, 2017, email memorializing the discovery dispute agreement	Vol. 18, 2735–2736
Opposition to Objection to Recommendation for Order filed August 17, 2017 (filed 09/05/2017)		Vol. 18, 2737–2748
Exhibit to Opposition to Objection to Recommendation for Order		
Exhibit	Document Description	
A	Declaration of Teresa M. Pilatowicz, Esq., in Support of Opposition to Objection to Recommendation for Order (filed 09/05/2017)	Vol. 18, 2749–2752
Reply to Opposition to Objection to Recommendation for Order filed August 17, 2017 (dated 09/15/2017)		Vol. 18, 2753–2758
Defendants’ Opposition to Plaintiff’s Motion for Partial Summary Judgment (filed 09/22/2017)		Vol. 18, 2759–2774
Defendants’ Separate Statement of Disputed Facts in Support of Opposition to Plaintiff’s Motion for Partial Summary Judgment (filed 09/22/2017)		Vol. 18, 2775–2790

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Defendants' Separate Statement of Disputed Facts in Support of Opposition to Plaintiff's Motion for Partial Summary Judgment		
Exhibit	Document Description	
1	Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 08/23/2011)	Vol. 18, 2791–2793
2	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 18, 2794–2810
3	Order Denying Motion to Dismiss Involuntary Chapter 7 Petition and Suspending Proceedings Pursuant to 11 U.S.C §305(a)(1); Case No. BK-N-13-51237 (filed 12/17/2013)	Vol. 18, 2811–2814
4	Excerpted Transcript of March 21, 2016 Deposition of P. Morabito	Vol. 18, 2815–2826
5	Excerpted Transcript of September 28, 2015 Deposition of Edward William Bayuk	Vol. 18, 2827–2857
6	Appraisal	Vol. 18, 2858–2859
7	Budget Summary as of Jan. 7, 2016	Vol. 18, 2860–2862
8	Excerpted Transcript of March 24, 2016 Deposition of Dennis Banks	Vol. 18, 2863–2871
9	Excerpted Transcript of March 22, 2016 Deposition of Michael Sewitz	Vol. 18, 2872–2879
10	Excerpted Transcript of April 27, 2011 Deposition of Darryl Noble	Vol. 18, 2880–2883

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
11	Copies of cancelled checks from Edward Bayuk made payable to P. Morabito	Vol. 18, 2884–2892
12	CBRE Appraisal of 14th Street Card Lock Facility (dated 02/26/2010)	Vol. 18, 2893–2906
13	Bank of America wire transfer from P. Morabito to Salvatore Morabito in the amount of \$146,127.00; and a wire transfer from P. Morabito to Lippes for \$25.00 (date 10/01/2010)	Vol. 18, 2907–2908
14	Excerpted Transcript of October 21, 2015 Deposition of Christian Mark Lovelace	Vol. 18, 2909–2918
15	June 18, 2014 email from Sam Morabito to Michael Vanek RE: Analysis of the Superpumper transaction in 2010	Vol. 18, 2919–2920
16	Excerpted Transcript of October 21, 2015 Deposition of Salvatore R. Morabito	Vol. 18, 2921–2929
17	PROMISSORY NOTE [Snowshoe Petroleum (“Maker”) promises to pay P. Morabito (“Holder”) the principal sum of \$1,462,213.00] (dated 11/01/2010)	Vol. 18, 2930–2932
18	TERM NOTE [P. Morabito (“Borrower”) promises to pay Consolidated Western Corp. (“Lender”) the principal sum of \$939,000.00, plus interest] (dated 09/01/2010)	Vol. 18, 2933–2934
19	SUCCESSOR PROMISSORY NOTE [Snowshoe Petroleum (“Maker”) promises to pay P. Morabito (“Holder”) the principal sum of \$492,937.30, plus interest] (dated 02/01/2011)	Vol. 18, 2935–2937

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
20	Edward Bayuk's wire transfer to Lippes in the amount of \$517,547.20 (dated 09/29/2010)	Vol. 18, 2938–2940
21	Salvatore Morabito Bank of Montreal September 2011 Wire Transfer	Vol. 18, 2941–2942
22	Declaration of Salvatore Morabito (dated 09/21/2017)	Vol. 18, 2943–2944
23	Edward Bayuk bank wire transfer to Superpumper, Inc., in the amount of \$659,000.00 (dated 09/30/2010)	Vol. 18, 2945–2947
24	Edward Bayuk checking account statements between 2010 and 2011 funding the company with transfers totaling \$500,000	Vol. 18, 2948–2953
25	Salvatore Morabito's wire transfer statement between 2010 and 2011, funding the company with \$750,000	Vol. 18, 2954–2957
26	Payment Schedule of Edward Bayuk Note in Favor of P. Morabito	Vol. 18, 2958–2961
27	September 15, 2010 email from Vacco to Yalamanchili and P. Morabito RE: Follow Up Thoughts	Vol. 18, 2962–2964
Reply in Support of Motion for Partial Summary Judgment (dated 10/10/2017)		Vol. 19, 2965–2973
Order Regarding Discovery Commissioner's Recommendation for Order dated August 17, 2017 (filed 12/07/2017)		Vol. 19, 2974–2981

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Order Denying Motion for Partial Summary Judgment (filed 12/11/2017)		Vol. 19, 2982–2997
Defendants’ Motions in Limine (filed 09/12/2018)		Vol. 19, 2998–3006
Exhibits to Defendants’ Motions in Limine		
Exhibit	Document Description	
1	Plaintiff’s Second Supplement to Amended Disclosures Pursuant to NRCP 16.1(A)(1) (dated 04/28/2016)	Vol. 19, 3007–3016
2	Excerpted Transcript of March 25, 2016 Deposition of William A. Leonard	Vol. 19, 3017–3023
3	Plaintiff, Jerry Herbst’s Responses to Defendant Snowshoe Petroleum, Inc.’s Set of Interrogatories (dated 02/11/2015); and Plaintiff, Jerry Herbst’s Responses to Defendant, Salvatore Morabito’s Set of Interrogatories (dated 02/12/2015)	Vol. 19, 3024–3044
Motion in Limine to Exclude Testimony of Jan Friederich (filed 09/20/2018)		Vol. 19, 3045–3056
Exhibits to Motion in Limine to Exclude Testimony of Jan Friederich		
Exhibit	Document Description	
1	Defendants’ Rebuttal Expert Witness Disclosure (dated 02/29/2016)	Vol. 19, 3057–3071
2	Condensed Transcript of March 29, 2016 Deposition of Jan Friederich	Vol. 19, 3072–3086

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Opposition to Defendants' Motions in Limine (filed 09/28/2018)		Vol. 19, 3087–3102
Exhibits to Opposition to Defendants' Motions in Limine		
Exhibit	Document Description	
A	Declaration of Teresa M. Pilatowicz, Esq. in Support of Opposition to Defendants' Motions in Limine (filed 09/28/2018)	Vol. 19, 3103–3107
A-1	Plaintiff's February 19, 2016, Amended Disclosures Pursuant to NRCP 16.1(A)(1)	Vol. 19, 3108–3115
A-2	Plaintiff's January 26, 2016, Expert Witnesses Disclosures (without exhibits)	Vol. 19, 3116–3122
A-3	Defendants' January 26, 2016, and February 29, 2016, Expert Witness Disclosures (without exhibits)	Vol. 19, 3123–3131
A-4	Plaintiff's August 17, 2017, Motion for Partial Summary Judgment (without exhibits)	Vol. 19, 3132–3175
A-5	Plaintiff's August 17, 2017, Statement of Undisputed Facts in Support of his Motion for Partial Summary Judgment (without exhibits)	Vol. 19, 3176–3205
Defendants' Reply in Support of Motions in Limine (filed 10/08/2018)		Vol. 20, 3206–3217
Exhibit to Defendants' Reply in Support of Motions in Limine		
Exhibit	Document Description	

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
1	Chapter 7 Trustee, William A. Leonard's Responses to Defendants' First Set of Interrogatories (dated 05/28/2015)	Vol. 20, 3218–3236
Defendants' Opposition to Plaintiff's Motions in Limine to Exclude the Testimony of Jan Friederich (filed 10/08/2018)		Vol. 20, 3237–3250
Exhibits to Defendants' Opposition to Plaintiff's Motions in Limine to Exclude the Testimony of Jan Friederich		
Exhibit	Document Description	
1	Excerpt of Matrix Report (dated 10/13/2010)	Vol. 20, 3251–3255
2	Defendants' Rebuttal Expert Witness Disclosure (dated 02/29/2016)	Vol. 20, 3256–3270
3	November 9, 2009 email from P. Morabito to Daniel Fletcher; Jim Benbrook; Don Whitehead; Sam Morabito, etc. RE: Jan Friederich entered consulting agreement with Superpumper	Vol. 20, 3271–3272
4	Excerpted Transcript of March 29, 2016 Deposition of Jan Friederich	Vol. 20, 3273–3296
Defendants' Objections to Plaintiff's Pretrial Disclosures (filed 10/12/2018)		Vol. 20, 3297–3299
Objections to Defendants' Pretrial Disclosures (filed 10/12/2018)		Vol. 20, 3300–3303
Reply to Defendants' Opposition to Plaintiff's Motion in Limine to Exclude the Testimony of Jan Friederich (filed 10/12/2018)		Vol. 20, 3304–3311

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Minutes of September 11, 2018, Pre-trial Conference (filed 10/19/2018)		Vol. 20, 3312
Stipulated Facts (filed 10/29/2018)		Vol. 20, 3313–3321
Defendants’ Points and Authorities RE: Objection to Admission of Documents in Conjunction with the Depositions of P. Morabito and Dennis Vacco (filed 10/30/2018)		Vol. 20, 3322–3325
Plaintiff’s Points and Authorities Regarding Authenticity and Hearsay Issues (filed 10/31/2018)		Vol. 20, 3326–3334
Clerk’s Trial Exhibit List (filed 02/28/2019)		Vol. 21, 3335–3413
Exhibits to Clerk’s Trial Exhibit List		
Exhibit	Document Description	
1	Certified copy of the Transcript of September 13, 2010 Judge’s Ruling; Case No. CV07-02764	Vol. 21, 3414–3438
2	Findings of Fact, Conclusions of Law, and Judgment; Case No. CV07-02764 (filed 10/12/2010)	Vol. 21, 3439–3454
3	Judgment; Case No. CV07-0767 (filed 08/23/2011)	Vol. 21, 3455–3456
4	Confession of Judgment; Case No. CV07-02764 (filed 06/18/2013)	Vol. 21, 3457–3481
5	November 30, 2011 Settlement Agreement and Mutual Release	Vol. 22, 3482–3613
6	March 1, 2013 Forbearance Agreement	Vol. 22, 3614–3622

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
8	Order Denying Motion to Dismiss Involuntary Chapter 7 Petition and Suspending Proceedings, Case 13-51237. ECF No. 94, (filed 12/17/2013)	Vol. 22, 3623–3625
19	Report of Undisputed Election– Appointment of Trustee, Case No. 13-51237, ECF No. 220	Vol. 22, 3626–3627
20	Stipulation and Order to Substitute a Party Pursuant to NRCF 17(a), Case No. CV13-02663, May 15, 2015	Vol. 22, 3628–3632
21	Non-Dischargeable Judgment Regarding Plaintiff’s First and Second Causes of Action, Case No. 15-05019-GWZ, ECF No. 123, April 30, 2018	Vol. 22, 3633–3634
22	Memorandum & Decision; Case No. 15-05019-GWZ, ECF No. 124, April 30, 2018	Vol. 22, 3635–3654
23	Amended Findings of Fact, Conclusions of Law in Support of Judgment Regarding Plaintiff’s First and Second Causes of Action; Case 15-05019-GWZ, ECF No. 122, April 30, 2018	Vol. 22, 3655–3679
25	September 15, 2010 email from Yalamanchili to Vacco and P. Morabito RE: Follow Up Thoughts	Vol. 22, 3680–3681
26	September 18, 2010 email from P. Morabito to Vacco	Vol. 22, 3682–3683
27	September 20, 2010 email from Vacco to P. Morabito RE: Spirit	Vol. 22, 3684–3684
28	September 20, 2010 email between Yalamanchili and Crotty RE: Morabito -Wire	Vol. 22, 3685–3687

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
29	September 20, 2010 email from Yalamanchili to Graber RE: Attorney Client Privileged Communication	Vol. 22, 3688–3689
30	September 21, 2010 email from P. Morabito to Vacco and Cross RE: Attorney Client Privileged Communication	Vol. 22, 3690–3692
31	September 23, 2010 email chain between Graber and P. Morabito RE: Change of Primary Residence from Reno to Laguna Beach	Vol. 22, 3693–3694
32	September 23, 2010 email from Yalamanchili to Graber RE: Change of Primary Residence from Reno to Laguna Beach	Vol. 22, 3695–3696
33	September 24, 2010 email from P. Morabito to Vacco RE: Superpumper, Inc.	Vol. 22, 3697–3697
34	September 26, 2010 email from Vacco to P. Morabito RE: Judgment for a fixed debt	Vol. 22, 3698–3698
35	September 27, 2010 email from P. Morabito to Vacco RE: First Amendment to Residential Lease executed 9/27/2010	Vol. 22, 3699–3701
36	November 7, 2012 emails between Vacco, P. Morabito, C. Lovelace RE: Attorney Client Privileged Communication	Vol. 22, 3702–3703
37	Morabito BMO Bank Statement – September 2010	Vol. 22, 3704–3710
38	Lippes Mathias Trust Ledger History	Vol. 23, 3711–3716

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
39	Fifth Amendment & Restatement of the Trust Agreement for the Arcadia Living Trust dated September 30, 2010	Vol. 23, 3717–3755
42	P. Morabito Statement of Assets & Liabilities as of May 5, 2009	Vol. 23, 3756–3756
43	March 10, 2010 email chain between Afshar and Takemoto RE: Current Personal Financial Statement	Vol. 23, 3757–3758
44	Salazar Net Worth Report (dated 03/15/2011)	Vol. 23, 3759–3772
45	Purchase and Sale Agreement	Vol. 23, 3773–3780
46	First Amendment to Purchase and Sale Agreement	Vol. 23, 3781–3782
47	Panorama – Estimated Settlement Statement	Vol. 23, 3783–3792
48	El Camino – Final Settlement Statement	Vol. 23, 3793–3793
49	Los Olivos – Final Settlement Statement	Vol. 23, 3794–3794
50	Deed for Transfer of Panorama Property	Vol. 23, 3795–3804
51	Deed for Transfer for Los Olivos	Vol. 23, 3805–3806
52	Deed for Transfer of El Camino	Vol. 23, 3807–3808
53	Kimmel Appraisal Report for Panorama and Clayton	Vol. 23, 3809–3886
54	Bill of Sale – Panorama	Vol. 23, 3887–3890
55	Bill of Sale – Mary Fleming	Vol. 23, 3891–3894
56	Bill of Sale – El Camino	Vol. 23, 3895–3898

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
57	Bill of Sale – Los Olivos	Vol. 23, 3899–3902
58	Declaration of Value and Transfer Deed of 8355 Panorama (recorded 12/31/2012)	Vol. 23, 3903–3904
60	Baruk Properties Operating Agreement	Vol. 23, 3905–3914
61	Baruk Membership Transfer Agreement	Vol. 24, 3915–3921
62	Promissory Note for \$1,617,050 (dated 10/01/2010)	Vol. 24, 3922–3924
63	Baruk Properties/Snowshoe Properties, Certificate of Merger (filed 10/04/2010)	Vol. 24, 3925–3926
64	Baruk Properties/Snowshoe Properties, Articles of Merger	Vol. 24, 3927–3937
65	Grant Deed from Snowshoe to Bayuk Living Trust; Doc No. 2010-0531071 (recorded 11/04/2010)	Vol. 24, 3938–3939
66	Grant Deed – 1461 Glenneyre; Doc No. 2010000511045 (recorded 10/08/2010)	Vol. 24, 3940–3941
67	Grant Deed – 570 Glenneyre; Doc No. 2010000508587 (recorded 10/08/2010)	Vol. 24, 3942–3944
68	Attorney File re: Conveyance between Woodland Heights and Arcadia Living Trust	Vol. 24, 3945–3980
69	October 24, 2011 email from P. Morabito to Vacco RE: Attorney Client Privileged Communication	Vol. 24, 3981–3982

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
70	November 10, 2011 email chain between Vacco and P. Morabito RE: Baruk Properties, LLC/Paul Morabito/Bank of America, N.A.	Vol. 24, 3983–3985
71	Bayuk First Ledger	Vol. 24, 3986–3987
72	Amortization Schedule	Vol. 24, 3988–3990
73	Bayuk Second Ledger	Vol. 24, 3991–3993
74	Opposition to Motion for Summary Judgment and Declaration of Edward Bayuk; Case No. 13-51237, ECF No. 146 (filed 10/03/2014)	Vol. 24, 3994–4053
75	March 30, 2012 email from Vacco to Bayuk RE: Letter to BOA	Vol. 24, 4054–4055
76	March 10, 2010 email chain between P. Morabito and jon@aim13.com RE: Strictly Confidential	Vol. 24, 4056–4056
77	May 20, 2010 email chain between P. Morabito, Vacco and Michael Pace RE: Proceed with placing a Binding Bid on June 22nd with ExxonMobil	Vol. 24, 4057–4057
78	Morabito Personal Financial Statement May 2010	Vol. 24, 4058–4059
79	June 28, 2010 email from P. Morabito to George Garner RE: ExxonMobil Chicago Market Business Plan Review	Vol. 24, 4060–4066
80	Shareholder Interest Purchase Agreement	Vol. 24, 4067–4071
81	Plan of Merger of Consolidated Western Corporation with and Into Superpumper, Inc.	Vol. 24, 4072–4075

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
82	Articles of Merger of Consolidated Western Corporation with and Into Superpumper, Inc.	Vol. 24, 4076–4077
83	Unanimous Written Consent of the Board of Directors and Sole Shareholder of Superpumper, Inc.	Vol. 24, 4078–4080
84	Unanimous Written Consent of the Directors and Shareholders of Consolidated Western Corporation	Vol. 24, 4081–4083
85	Arizona Corporation Commission Letter dated October 21, 2010	Vol. 24, 4084–4091
86	Nevada Articles of Merger	Vol. 24, 4092–4098
87	New York Creation of Snowshoe	Vol. 24, 4099–4103
88	April 26, 2012 email from Vacco to Afshar RE: Ownership Structure of SPI	Vol. 24, 4104–4106
90	September 30, 2010 Matrix Retention Agreement	Vol. 24, 4107–4110
91	McGovern Expert Report	Vol. 25, 4111–4189
92	Appendix B to McGovern Report – Source 4 – Budgets	Vol. 25, 4190–4191
103	Superpumper Note in the amount of \$1,462,213.00 (dated 11/01/2010)	Vol. 25, 4192–4193
104	Superpumper Successor Note in the amount of \$492,937.30 (dated 02/01/2011)	Vol. 25, 4194–4195
105	Superpumper Successor Note in the amount of \$939,000 (dated 02/01/2011)	Vol. 25, 4196–4197

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
106	Superpumper Stock Power transfers to S. Morabito and Bayuk (dated 01/01/2011)	Vol. 25, 4198–4199
107	<i>Declaration of P. Morabito in Support of Opposition to Motion of JH, Inc., Jerry Herbst, and Berry- Hinckley Industries for Order Prohibiting Debtor from Using, Acquiring or Transferring Assets Pursuant to 11 U.S.C. §§ 105 and 303(f) Pending Appointment of Trustee, Case 13-51237, ECF No. 22 (filed 07/01/2013)</i>	Vol. 25, 4200–4203
108	October 12, 2012 email between P. Morabito and Bernstein RE: 2011 Return	Vol. 25, 4204–4204
109	Compass Term Loan (dated 12/21/2016)	Vol. 25, 4205–4213
110	P. Morabito – Term Note in the amount of \$939,000.000 (dated 09/01/2010)	Vol. 25, 4214–4214
111	Loan Agreement between Compass Bank and Superpumper (dated 12/21/2016)	Vol. 25, 4215–4244
112	Consent Agreement (dated 12/28/2010)	Vol. 25, 4245–4249
113	Superpumper Financial Statement (dated 12/31/2007)	Vol. 25, 4250–4263
114	Superpumper Financial Statement (dated 12/31/2009)	Vol. 25, 4264–4276
115	Notes Receivable Interest Income Calculation (dated 12/31/2009)	Vol. 25, 4277–4278
116	Superpumper Inc. Audit Conclusions Memo (dated 12/31/2010)	Vol. 25, 4279–4284

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
117	Superpumper 2010 YTD Income Statement and Balance Sheets	Vol. 25, 4285–4299
118	March 12, 2010 Management Letter	Vol. 25, 4300–4302
119	Superpumper Unaudited August 2010 Balance Sheet	Vol. 25, 4303–4307
120	Superpumper Financial Statements (dated 12/31/2010)	Vol. 25, 4308–4322
121	Notes Receivable Balance as of September 30, 2010	Vol. 26, 4323
122	Salvatore Morabito Term Note \$2,563,542.00 as of December 31, 2010	Vol. 26, 4324–4325
123	Edward Bayuk Term Note \$2,580,500.00 as of December 31, 2010	Vol. 26, 4326–4327
125	April 21, 2011 Management letter	Vol. 26, 4328–4330
126	Bayuk and S. Morabito Statements of Assets & Liabilities as of February 1, 2011	Vol. 26, 4331–4332
127	January 6, 2012 email from Bayuk to Lovelace RE: Letter of Credit	Vol. 26, 4333–4335
128	January 6, 2012 email from Vacco to Bernstein	Vol. 26, 4336–4338
129	January 7, 2012 email from Bernstein to Lovelace	Vol. 26, 4339–4343
130	March 18, 2012 email from P. Morabito to Vacco	Vol. 26, 4344–4344
131	April 21, 2011 Proposed Acquisition of Nella Oil	Vol. 26, 4345–4351
132	April 15, 2011 email chain between P. Morabito and Vacco	Vol. 26, 4352

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
133	April 5, 2011 email from P. Morabito to Vacco	Vol. 26, 4353
134	April 16, 2012 email from Vacco to Morabito	Vol. 26, 4354–4359
135	August 7, 2011 email exchange between Vacco and P. Morabito	Vol. 26, 4360
136	August 2011 Lovelace letter to Timothy Halves	Vol. 26, 4361–4365
137	August 24, 2011 email from Vacco to P. Morabito RE: Tim Haves	Vol. 26, 4366
138	November 11, 2011 email from Vacco to P. Morabito RE: Getting Trevor's commitment to sign	Vol. 26, 4367
139	November 16, 2011 email from P. Morabito to Vacco RE: Vacco's litigation letter	Vol. 26, 4368
140	November 28, 2011 email chain between Vacco, S. Morabito, and P. Morabito RE: \$560,000 wire to Lippes Mathias	Vol. 26, 4369–4370
141	December 7, 2011 email from Vacco to P. Morabito RE: Moreno	Vol. 26, 4371
142	February 10, 2012 email chain between P. Morabito Wells, and Vacco RE: 1461 Glenneyre Street - Sale	Vol. 26, 4372–4375
143	April 20, 2012 email from P. Morabito to Bayuk RE: BofA	Vol. 26, 4376
144	April 24, 2012 email from P. Morabito to Vacco RE: SPI Loan Detail	Vol. 26, 4377–4378

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
145	September 4, 2012 email chain between Vacco and Bayuk RE: Second Deed of Trust documents	Vol. 26, 4379–4418
147	September 4, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4419–4422
148	September 4, 2012 email from Bayuk to Vacco RE: Wire	Vol. 26, 4423–4426
149	December 6, 2012 email from Vacco to P. Morabito RE: BOA and the path of money	Vol. 26, 4427–4428
150	September 18, 2012 email chain between P. Morabito and Bayuk	Vol. 26, 4429–4432
151	October 3, 2012 email chain between Vacco and P. Morabito RE: Snowshoe Properties, LLC	Vol. 26, 4433–4434
152	September 3, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4435
153	March 14, 2013 email chain between P. Morabito and Vacco RE: BHI Hinckley	Vol. 26, 4436
154	Paul Morabito 2009 Tax Return	Vol. 26, 4437–4463
155	Superpumper Form 8879-S tax year ended December 31, 2010	Vol. 26, 4464–4484
156	2010 U.S. S Corporation Tax Return for Consolidated Western Corporation	Vol. 27, 4485–4556
157	Snowshoe form 8879-S for year ended December 31, 2010	Vol. 27, 4557–4577
158	Snowshoe Form 1120S 2011 Amended Tax Return	Vol. 27, 4578–4655

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
159	September 14, 2012 email from Vacco to P. Morabito	Vol. 27, 4656–4657
160	October 1, 2012 email from P. Morabito to Vacco RE: Monday work for Dennis and Christian	Vol. 27, 4658
161	December 18, 2012 email from Vacco to P. Morabito RE: Attorney Client Privileged Communication	Vol. 27, 4659
162	April 24, 2013 email from P. Morabito to Vacco RE: BHI Trust	Vol. 27, 4660
163	Membership Interest Purchases, Agreement – Watch My Block (dated 10/06/2010)	Vol. 27, 4661–4665
164	Watch My Block organizational documents	Vol. 27, 4666–4669
174	October 15, 2015 Certificate of Service of copy of Lippes Mathias Wexler Friedman’s Response to Subpoena	Vol. 27, 4670
175	Order Granting Motion to Compel Responses to Deposition Questions ECF No. 502; Case No. 13-51237-gwz (filed 02/03/2016)	Vol. 27, 4671–4675
179	Gursey Schneider LLP Subpoena	Vol. 28, 4676–4697
180	Summary Appraisal of 570 Glenneyre	Vol. 28, 4698–4728
181	Appraisal of 1461 Glenneyre Street	Vol. 28, 4729–4777
182	Appraisal of 370 Los Olivos	Vol. 28, 4778–4804
183	Appraisal of 371 El Camino Del Mar	Vol. 28, 4805–4830
184	Appraisal of 1254 Mary Fleming Circle	Vol. 28, 4831–4859

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
185	Mortgage – Panorama	Vol. 28, 4860–4860
186	Mortgage – El Camino	Vol. 28, 4861
187	Mortgage – Los Olivos	Vol. 28, 4862
188	Mortgage – Glenneyre	Vol. 28, 4863
189	Mortgage – Mary Fleming	Vol. 28, 4864
190	Settlement Statement – 371 El Camino Del Mar	Vol. 28, 4865
191	Settlement Statement – 370 Los Olivos	Vol. 28, 4866
192	2010 Declaration of Value of 8355 Panorama Dr	Vol. 28, 4867–4868
193	Mortgage – 8355 Panorama Drive	Vol. 28, 4869–4870
194	Compass – Certificate of Custodian of Records (dated 12/21/2016)	Vol. 28, 4871–4871
196	June 6, 2014 Declaration of Sam Morabito – Exhibit 1 to Snowshoe Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction – filed in Case No. CV13-02663	Vol. 28, 4872–4874
197	June 19, 2014 Declaration of Sam Morabito – Exhibit 1 to Superpumper Motion to Dismiss Complaint for Lack of Personal Jurisdiction – filed in Case No. CV13-02663	Vol. 28, 4875–4877
198	September 22, 2017 Declaration of Sam Morabito – Exhibit 22 to Defendants’ SSOF in Support of Opposition to Plaintiff’s MSJ – filed in Case No. CV13-02663	Vol. 28, 4878–4879

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
222	Kimmel – January 21, 2016, Comment on Alves Appraisal	Vol. 28, 4880–4883
223	September 20, 2010 email from Yalamanchili to Morabito	Vol. 28, 4884
224	March 24, 2011 email from Naz Afshar RE: telephone call regarding CWC	Vol. 28, 4885–4886
225	Bank of America Records for Edward Bayuk (dated 09/05/2012)	Vol. 28, 4887–4897
226	June 11, 2007 Wholesale Marketer Agreement	Vol. 29, 4898–4921
227	May 25, 2006 Wholesale Marketer Facility Development Incentive Program Agreement	Vol. 29, 4922–4928
228	June 2007 Master Lease Agreement – Spirit SPE Portfolio and Superpumper, Inc.	Vol. 29, 4929–4983
229	Superpumper Inc 2008 Financial Statement (dated 12/31/2008)	Vol. 29, 4984–4996
230	November 9, 2009 email from P. Morabito to Bernstein, Yalaman RE: Jan Friederich – entered into Consulting Agreement	Vol. 29, 4997
231	September 30, 2010, Letter from Compass to Superpumper, Morabito, CWC RE: reducing face amount of the revolving note	Vol. 29, 4998–5001
232	October 15, 2010, letter from Quarles & Brady to Vacco RE: Revolving Loan Documents and Term Loan Documents between Superpumper and Compass Bank	Vol. 29, 5002–5006

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
233	BMO Account Tracker Banking Report October 1 to October 31, 2010	Vol. 29, 5007–5013
235	August 31, 2010 Superpumper Inc., Valuation of 100 percent of the common equity in Superpumper, Inc on a controlling marketable basis	Vol. 29, 5014–5059
236	June 18, 2014 email from S. Morabito to Vanek (WF) RE: Analysis of Superpumper Acquisition in 2010	Vol. 29, 5060–5061
241	Superpumper March 2010 YTD Income Statement	Vol. 29, 5062–5076
244	Assignment Agreement for \$939,000 Morabito Note	Vol. 29, 5077–5079
247	July 1, 2011 Third Amendment to Forbearance Agreement Superpumper and Compass Bank	Vol. 29, 5080–5088
248	Superpumper Cash Contributions January 2010 thru September 2015 – Bayuk and S. Morabito	Vol. 29, 5089–5096
252	October 15, 2010 Letter from Quarles & Brady to Vacco RE: Revolving Loan documents and Term Loan documents between Superpumper Prop. and Compass Bank	Vol. 29, 5097–5099
254	Bank of America – S. Morabito SP Properties Sale, SP Purchase Balance	Vol. 29, 5100
255	Superpumper Prop. Final Closing Statement for 920 Mountain City Hwy, Elko, NV	Vol. 29, 5101
256	September 30, 2010 Raffles Insurance Limited Member Summary	Vol. 29, 5102

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
257	Equalization Spreadsheet	Vol. 30, 5103
258	November 9, 2005 Grant, Bargain and Sale Deed; Doc #3306300 for Property Washoe County	Vol. 30, 5104–5105
260	January 7, 2016 Budget Summary – Panorama Drive	Vol. 30, 5106–5107
261	Mary 22, 2006 Compilation of Quotes and Invoices Quote of Valley Drapery	Vol. 30, 5108–5116
262	Photos of 8355 Panorama Home	Vol. 30, 5117–5151
263	Water Rights Deed (Document #4190152) between P. Morabito, E. Bayuk, Grantors, RCA Trust One Grantee (recorded 12/31/2012)	Vol. 30, 5152–5155
265	October 1, 2010 Bank of America Wire Transfer –Bayuk – Morabito \$60,117	Vol. 30, 5156
266	October 1, 2010 Check #2354 from Bayuk to P. Morabito for \$29,383 for 8355 Panorama funding	Vol. 30, 5157–5158
268	October 1, 2010 Check #2356 from Bayuk to P. Morabito for \$12,763 for 370 Los Olivos Funding	Vol. 30, 5159–5160
269	October 1, 2010 Check #2357 from Bayuk to P. Morabito for \$31,284 for 371 El Camino Del Mar Funding	Vol. 30, 5161–5162
270	Bayuk Payment Ledger Support Documents Checks and Bank Statements	Vol. 31, 5163–5352
271	Bayuk Superpumper Contributions	Vol. 31, 5353–5358

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
272	May 14, 2012 email string between P. Morabito, Vacco, Bayuk, and S. Bernstein RE: Info for Laguna purchase	Vol. 31, 5359–5363
276	September 21, 2010 Appraisal of 8355 Panorama Drive Reno, NV by Alves Appraisal	Vol. 32, 5364–5400
277	Assessor's Map/Home Comparisons for 8355 Panorama Drive, Reno, NV	Vol. 32, 5401–5437
278	December 3, 2007 Case Docket for CV07-02764	Vol. 32, 5438–5564
280	May 25, 2011 Stipulation Regarding the Imposition of Punitive Damages; Case No. CV07-02764 (filed 05/25/2011)	Vol. 33, 5565–5570
281	Work File for September 24, 2010 Appraisal of 8355 Panorama Drive, Reno, NV	Vol. 33, 5571–5628
283	January 25, 2016 Expert Witness Report Leonard v. Superpumper Snowshoe	Vol. 33, 5629–5652
284	February 29, 2016 Defendants' Rebuttal Expert Witness Disclosure	Vol. 33, 5653–5666
294	October 5, 2010 Lippes, Mathias Wexler Friedman, LLP, Invoices to P. Morabito	Vol. 33, 5667–5680
295	P. Morabito 2010 Tax Return (dated 10/16/2011)	Vol. 33, 5681–5739
296	December 31, 2010 Superpumper Inc. Note to Financial Statements	Vol. 33, 5740–5743
297	December 31, 2010 Superpumper Consultations	Vol. 33, 5744

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
300	September 20, 2010 email chain between Yalmanchili and Graber RE: Attorney Client Privileged Communication	Vol. 33, 5745–5748
301	September 15, 2010 email from Vacco to P. Morabito RE: Tomorrow	Vol. 33, 5749–5752
303	Bankruptcy Court District of Nevada Claims Register Case No. 13-51237	Vol. 33, 5753–5755
304	April 14, 2018 email from Allen to Krausz RE: Superpumper	Vol. 33, 5756–5757
305	Subpoena in a Case Under the Bankruptcy Code to Robison, Sharp, Sullivan & Brust issued in Case No. BK-N-13-51237-GWZ	Vol. 33, 5758–5768
306	August 30, 2018 letter to Mark Weisenmiller, Esq., from Frank Gilmore, Esq.,	Vol. 34, 5769
307	Order Granting Motion to Compel Compliance with the Subpoena to Robison, Sharp, Sullivan & Brust filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5770–5772
308	Response of Robison, Sharp, Sullivan & Brust's to Subpoena filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5773–5797
309	Declaration of Frank C. Gilmore in support of Robison, Sharp, Sullivan & Brust's Opposition to Motion for Order Holding Robison in Contempt filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5798–5801
Minutes of October 29, 2018, Non-Jury Trial, Day 1 (filed 11/08/2018)		Vol. 35, 5802–6041
Transcript of October 29, 2018, Non-Jury Trial, Day 1		Vol. 35, 6042–6045

<u>DOCUMENT DESCRIPTION</u>	<u>LOCATION</u>
Minutes of October 30, 2018, Non-Jury Trial, Day 2 (filed 11/08/2018)	Vol. 36, 6046–6283
Transcript of October 30, 2018, Non-Jury Trial, Day 2	Vol. 36, 6284–6286
Minutes of October 31, 2018, Non-Jury Trial, Day 3 (filed 11/08/2018)	Vol. 37, 6287–6548
Transcript of October 31, 2018, Non-Jury Trial, Day 3	Vol. 37, 6549–6552
Minutes of November 1, 2018, Non-Jury Trial, Day 4 (filed 11/08/2018)	Vol. 38, 6553–6814
Transcript of November 1, 2018, Non-Jury Trial, Day 4	Vol. 38, 6815–6817
Minutes of November 2, 2018, Non-Jury Trial, Day 5 (filed 11/08/2018)	Vol. 39, 6818–7007
Transcript of November 2, 2018, Non-Jury Trial, Day 5	Vol. 39, 7008–7011
Minutes of November 5, 2018, Non-Jury Trial, Day 6 (filed 11/08/2018)	Vol. 40, 7012–7167
Transcript of November 5, 2018, Non-Jury Trial, Day 6	Vol. 40, 7168–7169
Minutes of November 6, 2018, Non-Jury Trial, Day 7 (filed 11/08/2018)	Vol. 41, 7170–7269
Transcript of November 6, 2018, Non-Jury Trial, Day 7	Vol. 41, 7270–7272 Vol. 42, 7273–7474
Minutes of November 7, 2018, Non-Jury Trial, Day 8 (filed 11/08/2018)	Vol. 43, 7475–7476
Transcript of November 7, 2018, Non-Jury Trial, Day 8	Vol. 43, 7477–7615

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Minutes of November 26, 2018, Non-Jury Trial, Day 9 (filed 11/26/2018)		Vol. 44, 7616
Transcript of November 26, 2018, Non-Jury Trial – Closing Arguments, Day 9		Vol. 44, 7617–7666 Vol. 45, 7667–7893
Plaintiff’s Motion to Reopen Evidence (filed 01/30/2019)		Vol. 46, 7894–7908
Exhibits to Plaintiff’s Motion to Reopen Evidence		
Exhibit	Document Description	
1	Declaration of Gabrielle A. Hamm, Esq. in Support of Plaintiff’s Motion to Reopen	Vol. 46, 7909–7913
1-A	September 21, 2017 Declaration of Salvatore Morabito	Vol. 46, 7914–7916
1-B	Defendants’ Proposed Findings of Fact, Conclusions of Law, and Judgment (Nov. 26, 2018)	Vol. 46, 7917–7957
1-C	Judgment on the First and Second Causes of Action; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 123 (April 30, 2018)	Vol. 46, 7958–7962
1-D	Amended Findings of Fact and Conclusions of Law in Support of Judgment Regarding Plaintiffs’ First and Second Causes of Action; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 126 (April 30, 2018)	Vol. 46, 7963–7994
1-E	Motion to Compel Compliance with the Subpoena to Robison Sharp Sullivan Brust; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 191 (Sept. 10, 2018)	Vol. 46, 7995–8035

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
1-F	Order Granting Motion to Compel Compliance with the Subpoena to Robison Sharp Sullivan Brust; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 229 (Jan. 3, 2019)	Vol. 46, 8036–8039
1-G	Response of Robison, Sharp, Sullivan & Brust[] To Subpoena (including RSSB_000001 – RSSB_000031) (Jan. 18, 2019)	Vol. 46, 8040–8067
1-H	Excerpts of Deposition Transcript of Sam Morabito as PMK of Snowshoe Petroleum, Inc. (Oct. 1, 2015)	Vol. 46, 8068–8076
Errata to: Plaintiff's Motion to Reopen Evidence (filed 01/30/2019)		Vol. 47, 8077–8080
Exhibit to Errata to: Plaintiff's Motion to Reopen Evidence		
Exhibit	Document Description	
1	Plaintiff's Motion to Reopen Evidence	Vol. 47, 8081–8096
Ex Parte Motion for Order Shortening Time on Plaintiff's Motion to Reopen Evidence and for Expedited Hearing (filed 01/31/2019)		Vol. 47, 8097–8102
Order Shortening Time on Plaintiff's Motion to Reopen Evidence and for Expedited Hearing (filed 02/04/2019)		Vol. 47, 8103–8105
Supplement to Plaintiff's Motion to Reopen Evidence (filed 02/04/2019)		Vol. 47, 8106–8110

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Supplement to Plaintiff's Motion to Reopen Evidence		
Exhibit	Document Description	
1	Supplemental Declaration of Gabrielle A. Hamm, Esq. in Support of Plaintiff's Motion to Reopen Evidence (filed 02/04/2019)	Vol. 47, 8111–8113
1-I	Declaration of Frank C. Gilmore in Support of Robison, Sharp Sullivan & Brust's Opposition to Motion for Order Holding Robison in Contempt; Case No. 15-05019-GWZ (Bankr. D. Nev.), ECF No. 259 (Jan. 30, 2019)	Vol. 47, 8114–8128
Defendants' Response to Motion to Reopen Evidence (02/06/2019)		Vol. 47, 8129–8135
Plaintiff's Reply to Defendants' Response to Motion to Reopen Evidence (filed 02/07/2019)		Vol. 47, 8136–8143
Minutes of February 7, 2019 hearing on Motion to Reopen Evidence (filed 02/28/2019)		Vol. 47, 8144
Rough Draft Transcript of February 8, 2019 hearing on Motion to Reopen Evidence		Vol. 47, 8145–8158
[Plaintiff's Proposed] Findings of Fact, Conclusions of Law, and Judgment (filed 03/06/2019)		Vol. 47, 8159–8224
[Defendants' Proposed Amended] Findings of Fact, Conclusions of Law, and Judgment (filed 03/08/2019)		Vol. 47, 8225–8268
Minutes of February 26, 2019 hearing on Motion to Continue ongoing Non-Jury Trial (Telephonic) (filed 03/11/2019)		Vol. 47, 8269

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)		Vol. 48, 8270–8333
Notice of Entry of Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)		Vol. 48, 8334–8340
Memorandum of Costs and Disbursements (filed 04/11/2019)		Vol. 48, 8341–8347
Exhibit to Memorandum of Costs and Disbursements		
Exhibit	Document Description	
1	Ledger of Costs	Vol. 48, 8348–8370
Application for Attorneys’ Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)		Vol. 48, 8371–8384
Exhibits to Application for Attorneys’ Fees and Costs Pursuant to NRCP 68		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz In Support of Plaintiff’s Application for Attorney’s Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)	Vol. 48, 8385–8390
2	Plaintiff’s Offer of Judgment to Defendants (dated 05/31/2016)	Vol. 48, 8391–8397
3	Defendant’s Rejection of Offer of Judgment by Plaintiff (dated 06/15/2016)	Vol. 48, 8398–8399
4	Log of time entries from June 1, 2016 to March 28, 2019	Vol. 48, 8400–8456

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
5	Plaintiff's Memorandum of Costs and Disbursements (filed 04/11/2019)	Vol. 48, 8457–8487
Motion to Retax Costs (filed 04/15/2019)		Vol. 49, 8488–8495
Plaintiff's Opposition to Motion to Retax Costs (filed 04/17/2019)		Vol. 49, 8496–8507
Exhibits to Plaintiff's Opposition to Motion to Retax Costs		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz In Support of Opposition to Motion to Retax Costs (filed 04/17/2019)	Vol. 49, 8508–8510
2	Summary of Photocopy Charges	Vol. 49, 8511–8523
3	James L. McGovern Curriculum Vitae	Vol. 49, 8524–8530
4	McGovern & Greene LLP Invoices	Vol. 49, 8531–8552
5	Buss-Shelger Associates Invoices	Vol. 49, 8553–8555
Reply in Support of Motion to Retax Costs (filed 04/22/2019)		Vol. 49, 8556–8562
Opposition to Application for Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/25/2019)		Vol. 49, 8563–8578
Exhibit to Opposition to Application for Attorneys' Fees and Costs Pursuant to NRCP 68		
Exhibit	Document Description	
1	Plaintiff's Bill Dispute Ledger	Vol. 49, 8579–8637

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/25/2019)		Vol. 49, 8638–8657
Defendant, Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/26/2019)		Vol. 50, 8658–8676
Exhibits to Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60		
Exhibit	Document Description	
1	February 27, 2019 email with attachments	Vol. 50, 8677–8768
2	Declaration of Frank C. Gilmore in Support of Edward Bayuk's Motion for New Trial (filed 04/26/2019)	Vol. 50, 8769–8771
3	February 27, 2019 email from Marcy Trabert	Vol. 50, 8772–8775
4	February 27, 2019 email from Frank Gilmore to eturner@Gtg.legal RE: Friday Trial	Vol. 50, 8776–8777
Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/30/2019)		Vol. 50, 8778–8790
Exhibit to Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68		
Exhibit	Document Description	
1	Case No. BK-13-51237-GWZ, ECF Nos. 280, 282, and 321	Vol. 50, 8791–8835

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Plaintiff's Opposition to Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 05/07/2019)		Vol. 51, 8836–8858
Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Reply in Support of Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCp 52, 59, and 60 (filed 05/14/2019)		Vol. 51, 8859–8864
Declaration of Edward Bayuk Claiming Exemption from Execution (filed 06/28/2019)		Vol. 51, 8865–8870
Exhibits to Declaration of Edward Bayuk Claiming Exemption from Execution		
Exhibit	Document Description	
1	Copy of June 22, 2019 Notice of Execution and two Write of Executions	Vol. 51, 8871–8896
2	Declaration of James Arthur Gibbons Regarding his Attestation, Witness and Certification on November 12, 2005 of the Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 06/25/2019)	Vol. 51, 8897–8942
Notice of Claim of Exemption from Execution (filed 06/28/2019)		Vol. 51, 8943–8949
Edward Bayuk's Declaration of Salvatore Morabito Claiming Exemption from Execution (filed 07/02/2019)		Vol. 51, 8950–8954
Exhibits to Declaration of Salvatore Morabito Claiming Exemption from Execution		
Exhibit	Document Description	
1	Las Vegas June 22, 2019 letter	Vol. 51, 8955–8956

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
2	Writs of execution and the notice of execution	Vol. 51, 8957–8970
Minutes of June 24, 2019 telephonic hearing on Decision on Submitted Motions (filed 07/02/2019)		Vol. 51, 8971–8972
Salvatore Morabito’s Notice of Claim of Exemption from Execution (filed 07/02/2019)		Vol. 51, 8973–8976
Edward Bayuk’s Third Party Claim to Property Levied Upon NRS 31.070 (filed 07/03/2019)		Vol. 51, 8977–8982
Order Granting Plaintiff’s Application for an Award of Attorneys’ Fees and Costs Pursuant to NRCP 68 (filed 07/10/2019)		Vol. 51, 8983–8985
Order Granting in part and Denying in part Motion to Retax Costs (filed 07/10/2019)		Vol. 51, 8986–8988
Plaintiff’s Objection to (1) Claim of Exemption from Execution and (2) Third Party Claim to Property Levied Upon, and Request for Hearing Pursuant to NRS 21.112 and 31.070(5) (filed 07/11/2019)		Vol. 52, 8989–9003
Exhibits to Plaintiff’s Objection to (1) Claim of Exemption from Execution and (2) Third Party Claim to Property Levied Upon, and Request for Hearing Pursuant to NRS 21.112 and 31.070(5)		
Exhibit	Document Description	
1	Declaration of Gabrielle A. Hamm, Esq.	Vol. 52, 9004–9007
2	11/30/2011 Tolling Agreement – Edward Bayuk	Vol. 52, 9008–9023
3	11/30/2011 Tolling Agreement – Edward William Bayuk Living Trust	Vol. 52, 9024–9035

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
4	Excerpts of 9/28/2015 Deposition of Edward Bayuk	Vol. 52, 9036–9041
5	Edward Bayuk, as Trustee of the Edward William Bayuk Living Trust’s Responses to Plaintiff’s First Set of Requests for Production, served 9/24/2015	Vol. 52, 9042–9051
6	8/26/2009 Grant Deed (Los Olivos)	Vol. 52, 9052–9056
7	8/17/2018 Grant Deed (El Camino)	Vol. 52, 9057–9062
8	Trial Ex. 4 (Confession of Judgment)	Vol. 52, 9063–9088
9	Trial Ex. 45 (Purchase and Sale Agreement, dated 9/28/2010)	Vol. 52, 9089–9097
10	Trial Ex. 46 (First Amendment to Purchase and Sale Agreement, dated 9/29/2010)	Vol. 52, 9098–9100
11	Trial Ex. 51 (Los Olivos Grant Deed recorded 10/8/2010)	Vol. 52, 9101–9103
12	Trial Ex. 52 (El Camino Grant Deed recorded 10/8/2010)	Vol. 52, 9104–9106
13	Trial Ex. 61 (Membership Interest Transfer Agreement, dated 10/1/2010)	Vol. 52, 9107–9114
14	Trial Ex. 62 (\$1,617,050.00 Promissory Note)	Vol. 52, 9115–9118
15	Trial Ex. 65 (Mary Fleming Grant Deed recorded 11/4/2010)	Vol. 52, 9119–9121
Notice of Entry of Order Denying Defendants’ Motions for New Trial and/or to Alter or Amend Judgment (filed 07/16/2019)		Vol. 52, 9122–9124

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit to Notice of Entry of Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment		
Exhibit	Document Description	
1	Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 07/10/2019)	Vol. 52, 9125–9127
Notice of Entry of Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/16/2019)		Vol. 52, 9128–9130
Exhibit to Notice of Entry of Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68		
Exhibit	Document Description	
1	Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 07/10/2019)	Vol. 52, 9131–9134
Notice of Entry of Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/16/2019)		Vol. 52, 9135–9137
Exhibit to Notice of Entry of Order Granting in Part and Denying in Part Motion to Retax Costs		
Exhibit	Document Description	
1	Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/10/2019)	Vol. 52, 9138–9141

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Plaintiff's Objection to Notice of Claim of Exemption from Execution Filed by Salvatore Morabito and Request for Hearing (filed 07/16/2019)		Vol. 52, 9142–9146
Reply to Objection to Claim of Exemption and Third Party Claim to Property Levied Upon (filed 07/17/2019)		Vol. 52, 9147–9162
Exhibits to Reply to Objection to Claim of Exemption and Third Party Claim to Property Levied Upon		
Exhibit	Document Description	
1	March 3, 2011 Deposition Transcript of P. Morabito	Vol. 52, 9163–9174
2	Mr. Bayuk's September 23, 2014 responses to Plaintiff's first set of requests for production	Vol. 52, 9175–9180
3	September 28, 2015 Deposition Transcript of Edward Bayuk	Vol. 52, 9181–9190
Reply to Plaintiff's Objection to Notice of Claim of Exemption from Execution (filed 07/18/2019)		Vol. 52, 9191–9194
Declaration of Service of Till Tap, Notice of Attachment and Levy Upon Property (filed 07/29/2019)		Vol. 52, 9195
Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/2019)		Vol. 52, 9196–9199
Exhibits to Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim		
Exhibit	Document Description	
1	Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 52, 9200–9204

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
2	Bayuk and the Bayuk Trust's proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 52, 9205–9210
3	July 30, 2019 email evidencing Bayuk, through counsel Jeffrey Hartman, Esq., requesting until noon on July 31, 2019 to provide comments.	Vol. 52, 9211–9212
4	July 31, 2019 email from Teresa M. Pilatowicz, Esq. Bayuk failed to provide comments at noon on July 31, 2019, instead waiting until 1:43 p.m. to send a redline version with proposed changes after multiple follow ups from Plaintiff's counsel on July 31, 2019	Vol. 52, 9213–9219
5	A true and correct copy of the original Order and Bayuk Changes	Vol. 52, 9220–9224
6	A true and correct copy of the redline run by Plaintiff accurately reflecting Bayuk's proposed changes	Vol. 52, 9225–9229
7	Email evidencing that after review of the proposed revisions, Plaintiff advised Bayuk, through counsel, that Plaintiff agree to certain proposed revisions, but the majority of the changes were unacceptable as they did not reflect the Court's findings or evidence before the Court.	Vol. 52, 9230–9236
Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/2019)		Vol. 53, 9237–9240

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim		
Exhibit	Document Description	
1	Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 53, 9241–9245
2	Defendant's comments on Findings of Fact	Vol. 53, 9246–9247
3	Defendant's Proposed Order Denying Claim of Exemption and Third-Party Claim	Vol. 53, 9248–9252
Minutes of July 22, 2019 hearing on Objection to Claim for Exemption (filed 08/02/2019)		Vol. 53, 9253
Order Denying Claim of Exemption (filed 08/02/2019)		Vol. 53, 9254–9255
Bayuk's Case Appeal Statement (filed 08/05/2019)		Vol. 53, 9256–9260
Bayuk's Notice of Appeal (filed 08/05/2019)		Vol. 53, 9261–9263
Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Case Appeal Statement (filed 08/05/2019)		Vol. 53, 9264–9269
Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Notice of Appeal (filed 08/05/2019)		Vol. 53, 9270–9273

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.'s, Notice of Appeal		
Exhibit	Document Description	
1	Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)	Vol. 53, 9274–9338
2	Order Denying Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 07/10/2019)	Vol. 53, 9339–9341
3	Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/10/2019)	Vol. 53, 9342–9345
4	Order Granting Plaintiff's Application for an Award of Attorneys' Fees and Costs Pursuant to NRCF 68 (filed 07/10/2019)	Vol. 53, 9346–9349
Plaintiff's Reply to Defendants' Objection to Plaintiff's Proposed Order Denying Claim of Exemption and Third-Party Claim		Vol. 53, 9350–9356
Order Denying Claim of Exemption and Third-Party Claim (08/09/2019)		Vol. 53, 9357–9360
Notice of Entry of Order Denying Claim of Exemption and Third-Party Claim (filed 08/09/2019)		Vol. 53, 9361–9364
Exhibit to Notice of Entry of Order Denying Claim of Exemption and Third-Party Claim		
Exhibit	Document Description	
1	Order Denying Claim of Exemption and Third-Party Claim (08/09/2019)	Vol. 53, 9365–9369

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Notice of Entry of Order Denying Claim of Exemption (filed 08/12/2019)		Vol. 53, 9370–9373
Exhibit to Notice of Entry of Order Denying Claim of Exemption		
Exhibit	Document Description	
1	Order Denying Claim of Exemption (08/02/2019)	Vol. 53, 9374–9376
Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration (filed 08/19/2019)		Vol. 54, 9377–9401
Exhibits to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration		
Exhibit	Document Description	
1	Order Denying Claim of Exemption and Third Party Claim (filed 08/09/19)	Vol. 54, 9402–9406
2	Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 11/12/05)	Vol. 54, 9407–9447
3	Spendthrift Trust Agreement for the Arcadia Living Trust (dated 10/14/05)	Vol. 54, 9448–9484
4	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/10)	Vol. 54, 9485–9524
5	P. Morabito's Supplement to NRCP 16.1 Disclosures (dated 03/01/11)	Vol. 54, 9525–9529

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
6	Transcript of March 3, 2011 Deposition of P. Morabito	Vol. 55, 9530–9765
7	Documents Conveying Real Property	Vol. 56, 9766–9774
8	Transcript of July 22, 2019 Hearing	Vol. 56, 9775–9835
9	Tolling Agreement JH and P. Morabito (partially executed 11/30/11)	Vol. 56, 9836–9840
10	Tolling Agreement JH and Arcadia Living Trust (partially executed 11/30/11)	Vol. 56, 9841–9845
11	Excerpted Pages 8–9 of Superpumper Judgment (filed 03/29/19)	Vol. 56, 9846–9848
12	Petitioners' First Set of Interrogatories to Debtor (dated 08/13/13)	Vol. 56, 9849–9853
13	Tolling Agreement JH and Edward Bayuk (partially executed 11/30/11)	Vol. 56, 9854–9858
14	Tolling Agreement JH and Bayuk Trust (partially executed 11/30/11)	Vol. 56, 9859–9863
15	Declaration of Mark E. Lehman, Esq. (dated 03/21/11)	Vol. 56, 9864–9867
16	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 56, 9868–9871
17	Assignment and Assumption Agreement (dated 07/03/07)	Vol. 56, 9872–9887
18	Order Denying Morabito's Claim of Exemption (filed 08/02/19)	Vol. 56, 9888–9890

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Errata to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration (filed 08/20/2019)		Vol. 57, 9891–9893
Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 08/30/2019)		Vol. 57, 9894–9910
Errata to Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 08/30/2019)		Vol. 57, 9911–9914
Exhibits to Errata to Plaintiff's Opposition to Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs Pursuant to NRS 7.085		
Exhibit	Document Description	
1	Declaration of Gabrielle A. Hamm, Esq.	Vol. 57, 9915–9918
2	Plaintiff's Amended NRCP 16.1 Disclosures (February 19, 2016)	Vol. 57, 9919–9926
3	Plaintiff's Fourth Supplemental NRCP 16.1 Disclosures (November 15, 2016)	Vol. 57, 9927–9930
4	Plaintiff's Fifth Supplemental NRCP 16.1 Disclosures (December 21, 2016)	Vol. 57, 9931–9934
5	Plaintiff's Sixth Supplemental NRCP 16.1 Disclosures (March 20, 2017)	Vol. 57, 9935–9938

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Reply in Support of Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs (filed 09/04/2019)		Vol. 57, 9939–9951
Exhibits to Reply in Support of Motion to Make Amended or Additional Findings Under NRCP 52(b), or, In the Alternative, Motion for Reconsideration, and Countermotion for Fees and Costs		
Exhibit	Document Description	
19	Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/19)	Vol. 57, 9952–9993
20	Notice of Submission of Disputed Order Denying Claim of Exemption and Third Party Claim (filed 08/01/19)	Vol. 57, 9994–10010
Order Denying Defendants’ Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration and Denying Plaintiff’s Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 11/08/2019)		Vol. 57, 10011–10019
Bayuk’s Case Appeal Statement (filed 12/06/2019)		Vol. 57, 10020–10026
Bayuk’s Notice of Appeal (filed 12/06/2019)		Vol. 57, 10027–10030

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Bayuk's Notice of Appeal		
Exhibit	Document Description	
1	Order Denying [Morabito's] Claim of Exemption (filed 08/02/19)	Vol. 57, 10031–10033
2	Order Denying [Bayuk's] Claim of Exemption and Third Party Claim (filed 08/09/19)	Vol. 57, 10034–10038
3	Order Denying Defendants' Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration and Denying Plaintiff's Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 11/08/19)	Vol. 57, 10039–10048
Notice of Entry of Order Denying Defendants' Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration and Denying Plaintiff's Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 12/23/2019)		Vol. 57, 10049–10052
Exhibit to Notice of Entry of Order		
Exhibit	Document Description	
A	Order Denying Defendants' Motion to Make Amended or Additional Findings Under NRCP 52(b), or, in the Alternative, Motion for Reconsideration and Denying Plaintiff's Countermotion for Fees and Costs Pursuant to NRS 7.085 (filed 11/08/19)	Vol. 57, 10053–10062
Docket Case No. CV13-02663		Vol. 57, 10063–10111

CLIENT PAMAZ

STANTON BERNSTEIN, AN ACCOUNTANCY CORP.
6320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS, CA 91367
(818) 596-2139

September 12, 2011

CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254

Dear Client:

Enclosed for your review and filing are the following:

Form 1120S	2010 U.S. S Corporation Income Tax Return
Form 120S	2010 Arizona S Corporation Income Tax Return

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Please call if you have any questions.

Sincerely,

STANTON R. BERNSTEIN, CPA

EXHIBIT 11
REPORTER W. Bernstein
DEPONENT Bernstein, CPA
DATE 5/17/11

SBCPA002422

CLIENT PAMAZ

STANTON BERNSTEIN, AN ACCOUNTANCY CORP.
6320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS, CA 91367
(818) 596-2139

September 12, 2011

CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254

Dear Client:

Enclosed for your review and filing are the following:

Form 1120S	2010 U.S. S Corporation Income Tax Return
Form 120S	2010 Arizona S Corporation Income Tax Return

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Please call if you have any questions.

Sincerely,

STANTON R. BERNSTEIN, CPA

SBCPA002423

**CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254
(480) 596-0090**

September 12, 2011

**PAUL MORABITO
8581 SANTA MONICA BLVE # 708
WEST HOLLYWOOD, CA 90069-4120**

**RE:
CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
20-4680776
2010 S Corporation Schedule K-1 (Form 1120S)**

Dear PAUL MORABITO:

Enclosed is your 2010 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from CONSOLIDATED WESTERN CORPORATION. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2010 federal income tax return that was filed with the Internal Revenue Service.

This is the final year that CONSOLIDATED WESTERN CORPORATION will file an income tax return. As a result, this will be the last Schedule K-1 (Form 1120S) you will receive from the corporation.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002424

**CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254
(480) 596-0090**

September 12, 2011

**EDWARD BAYUK
668 NO. PACIFIC COAST HWY # 517
LAGUNA BEACH, CA 92651**

**RE:
CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
20-4680776
2010 S Corporation Schedule K-1 (Form 1120S)**

Dear EDWARD BAYUK:

Enclosed is your 2010 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from CONSOLIDATED WESTERN CORPORATION. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2010 federal income tax return that was filed with the Internal Revenue Service.

This is the final year that CONSOLIDATED WESTERN CORPORATION will file an income tax return. As a result, this will be the last Schedule K-1 (Form 1120S) you will receive from the corporation.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002425

CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254
(480) 596-0090

September 12, 2011

SALVATORE MORABITO
10645 NORTH TATUM BLVD # 200-626
PHOENIX, AZ 85028

RE:
CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
20-4680776
2010 S Corporation Schedule K-1 (Form 1120S)

Dear SALVATORE MORABITO:

Enclosed is your 2010 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from CONSOLIDATED WESTERN CORPORATION. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2010 federal income tax return that was filed with the Internal Revenue Service.

This is the final year that CONSOLIDATED WESTERN CORPORATION will file an income tax return. As a result, this will be the last Schedule K-1 (Form 1120S) you will receive from the corporation.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002426

2010

FEDERAL FILING INSTRUCTIONS

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

FORM TO FILE:

FORM 1120S - 2010 U.S. S CORPORATION INCOME TAX RETURN

SIGNATURE:

SIGN AND DATE FORM 1120S.

PAYMENT:

NO PAYMENT IS REQUIRED.

WHEN TO FILE:

ON OR BEFORE JUNE 15, 2011.

WHERE TO FILE:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0013

OTHER INSTRUCTIONS:

YOU MUST DISTRIBUTE A COPY OF THE 2010 SCHEDULE K-1 TO EACH SHAREHOLDER. BE SURE TO GIVE EACH SHAREHOLDER A COPY OF THE SHAREHOLDER'S INSTRUCTIONS FOR SCHEDULE K-1 (FORM 1120S).

SBCPA002427

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

► **File a separate application for each return.**
► **See separate instructions.**

Type or
Print

Name

CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD

Identifying number

20-4680776

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Number, street, and room or suite number. (If P.O. box, see instructions.)

14631 N. SCOTTSDALE ROAD # 125

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

SCOTTSDALE, AZ 85254

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (partners)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

25

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS (D)	01	Form 1120-PC	21
Form 706-GS (T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-2873	07	Form 1120-RIC	24
Form 1042	08	Form 1120-28	25
Form 1066-B	10	Form 1120-SF	26
Form 1066	11	Form 990-A	32
Form 1120	13	Form 8512	28
Form 1120-C	34	Form 8612	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 980	31
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 990-E	35
Form 1120-ND	19	Form 990-B	36
Form 1120-ND (section 4951 taxes)	20		

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return check here. ☐

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ☐

5a The application is for calendar year 20 __, or tax year beginning __/01 __, 20 __, and ending __/30 __, 20 __

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☒ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	0.
7 Total payments and credits (see instructions)	7	0.
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	0.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 7004 (Rev. 12-2008)

OPC20701L 12/22/08

SBCPA002428

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0040

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.
See separate instructions.

2010

For calendar year 2010 or tax year beginning 1/01, 2010, ending 9/30, 2010

A S election effective date 4/24/2006	TYPE OR PRINT	CONSOLIDATED WESTERN CORPORATION FORMERLY P.A. MORABITO AZ & CO., LTD 14631 N. SCOTTSDALE ROAD # 125 SCOTTSDALE, AZ 85254	D Employer identification number 20-4680776
B Business activity code 447100			E Date incorporated 4/24/2006
C Check if Sch. M-3 attached <input type="checkbox"/>			F Total assets (see instructions) \$ 9,830,218.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not previously filed

H Check if: (1) ☒ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 3

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

INCOME	1a Gross receipts or sales	60,714,623.	b Less returns and allowances		c Bal	1c	60,714,623.
	2 Cost of goods sold (Schedule A, line 8)					2	52,641,251.
	3 Gross profit. Subtract line 2 from line 1c					3	8,073,372.
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (see instructions — all statement)	SEE STATEMENT 1			5	140,357.	
	6 Total income (loss). Add lines 3 through 5				6	8,213,729.	
DEDUCTIONS	7 Compensation of officers					7	799,636.
	8 Salaries and wages (less employment credits)					8	74,509.
	9 Repairs and maintenance					9	301,773.
	10 Bad debts					10	136,660.
	11 Rents					11	3,974,160.
	12 Taxes and licenses	SEE STATEMENT 2			12	327,222.	
	13 Interest				13	72,144.	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)				14	228,351.	
	15 Depletion (Do not deduct oil and gas depletion.)				15		
	16 Advertising				16		
	17 Pension, profit-sharing, etc. plans				17		
	18 Employee benefit programs				18	6,929.	
	19 Other deductions (attach statement)	SEE STATEMENT 3			19	3,333,263.	
	20 Total deductions. Add lines 7 through 19				20	9,254,647.	
	21 Ordinary business income (loss). Subtract line 20 from line 6				21	-1,040,918.	
TAX AND PAYMENTS	22a Excess net passive income or LIFO recapture tax (see instructions)		22a				
	b Tax from Schedule D (Form 1120S)		22b				
	c Add lines 22a and 22b (see instructions for additional taxes)				22c		
	23a 2010 estimated tax payments and 2009 overpayment credited to 2010		23a				
	b Tax deposited with Form 7004		23b				
	c Credit for federal tax paid on fuels (attach Form 4136)		23c				
	d Add lines 23a through 23c				23d		
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached				24		
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed				25	0.	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid				26		
27 Enter amount from line 26 Credited to 2011 estimated tax				27			

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____ **VICE-PRESIDENT**

Print/Type preparer's name _____ Preparer's signature _____ Date _____

Paid Preparer Use Only

Firm's name **STANTON BERNSTEIN, AN ACCOUNTANCY CORP.** Firm's EIN **20-2231319**

Firm's address **6320 CANOGA AVE., 15TH FLOOR** Phone no. **(818) 596-2139**

WOODLAND HILLS, CA 91367

BAA For Paperwork Reduction Act Notice, see separate instructions.

SP540109L 01/19/11

Form 1120S (2010)

SBCPA002429

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	1,347,015.
2	Purchases	2	50,404,873.
3	Cost of labor	3	1,825,452.
4	Additional section 263A costs (attach statement)	4	SEE STATEMENT 4
5	Other costs (attach statement)	5	SEE STATEMENT 5
6	Total. Add lines 1 through 5	6	53,895,089.
7	Inventory at end of year	7	1,253,838.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	52,641,251.

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost as described in Regulations section 1.471-3
 (ii) ☒ Lower of cost or market as described in Regulations section 1.471-4
 (iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐ Yes ☐ Noc Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐ Yes ☐ Nod If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO ☐ 9de If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☒ Yes ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No**Schedule B Other Information** (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____		
2 See the instructions and enter the: a Business activity: <u>RETAIL SALES</u> b Product or service: <u>FUEL & GROCERIES</u>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made? <u>SEE STATEMENT 6</u>	X	
4 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) <u>\$</u>		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year <u>\$</u>		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.		X
9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 -1,040,918.
2 Net rental real estate income (loss) (attach Form 8825)	2
3a Other gross rental income (loss)	3a
b Expenses from other rental activities (attach statement)	3b
c Other net rental income (loss). Subtract line 3b from line 3a	3c
4 Interest income	4
5 Dividends: a Ordinary dividends	5a
b Qualified dividends	5b
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
b Collectibles (28%) gain (loss)	8b
c Unrecaptured section 1250 gain (attach statement)	8c
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions). Type _____	10

Form 1120S (2010)

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562).....	11	
	12a Contributions..... SEE STATEMENT 7.....	12a	10,300.
	b Investment interest expense.....	12b	
	c Section 59(e)(2) expenditures (1) Type ▶..... (2) Amount ▶.....	12c (2)	
	d Other deductions (see instructions)..... Type ▶.....	12d	
Credits	13a Low-income housing credit (section 42(i)(5)).....	13a	
	b Low-income housing credit (other).....	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3469).....	13c	
	d Other rental real estate credits (see instrs) Type ▶.....	13d	
	e Other rental credits (see instrs) Type ▶.....	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478).....	13f	
	g Other credits (see instructions)..... Type ▶.....	13g	
	Foreign Transactions	14a Name of country or U.S. possession..... ▶.....	14a
b Gross income from all sources.....	14b		
c Gross income sourced at shareholder level.....	14c		
Foreign gross income sourced at corporate level			
d Passive category.....	14d		
e General category.....	14e		
f Other (attach statement).....	14f		
Deductions allocated and apportioned at shareholder level			
g Interest expense.....	14g		
h Other.....	14h		
Deductions allocated and apportioned at corporate level to foreign source income			
i Passive category.....	14i		
j General category.....	14j		
k Other (attach statement).....	14k		
Other information			
l Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued.....	14l		
m Reduction in taxes available for credit (attach statement).....	14m		
n Other foreign tax information (attach statement).....			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment.....	15a	-90,375.
	b Adjusted gain or loss.....	15b	
	c Depletion (other than oil and gas).....	15c	
	d Oil, gas, and geothermal properties — gross income.....	15d	
	e Oil, gas, and geothermal properties — deductions.....	15e	
	f Other AMT items (attach statement).....	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income.....	16a	
	b Other tax-exempt income.....	16b	
	c Nondeductible expenses.....	16c	8,438.
	d Distributions (attach stmt if required) (see instrs).....	16d	1,745,774.
	e Repayment of loans from shareholders.....	16e	
Other Information	17a Investment income.....	17a	
	b Investment expenses.....	17b	
	c Dividend distributions paid from accumulated earnings and profits.....	17c	
	d Other items and amounts (attach statement).....		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and lines 14i.....	18	-1,051,218.

BAA

Form 1120S (2010)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,233,648.		840,620.
2a	Trade notes and accounts receivable	158,131.		576,491.	
b	Less allowance for bad debts		158,131.		576,491.
3	Inventories		1,347,015.		1,253,838.
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach stmt) SEE ST. 8		2,316,543.		153,529.
7	Loans to shareholders				1,814,042.
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets	11,849,863.		12,039,551.	
b	Less accumulated depreciation	10,121,743.	1,728,120.	10,350,094.	1,689,457.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	4,002,500.		4,002,500.	
b	Less accumulated amortization	313,501.	3,688,999.	621,542.	3,380,958.
14	Other assets (attach stmt) SEE ST. 9		121,283.		121,283.
15	Total assets		10,593,739.		9,830,218.
Liabilities and Shareholders' Equity					
16	Accounts payable		1,500,812.		1,450,886.
17	Mortgages, notes, bonds payable in less than 1 year		2,293,686.		4,341,955.
18	Other current liabilities (attach stmt) SEE ST. 10		1,366,303.		1,794,444.
19	Loans from shareholders		258,701.		
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement) SEE ST. 11		92,566.		
22	Capital stock		1,000.		1,000.
23	Additional paid-in capital				
24	Retained earnings		5,080,671.		2,241,933.
25	Adjustments to shareholders' equity (att stmt)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		10,593,739.		9,830,218.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	-1,092,964.	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (Itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (Itemize):		a	Tax-exempt interest \$	
SEE STATEMENT 12	36,941.	36,941.	STATEMENT 14	3,633.	3,633.
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12, and 14i (Itemize):		6	Deductions included on Schedule K, lines 1 through 12, and 14i, not charged against book income this year (Itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	3,633.
SEE STATEMENT 13	8,438.	8,438.	8	Income (loss) (Schedule K, line 18). Line 4 less line 7...	-1,051,218.
4	Add lines 1 through 3	-1,047,585.			

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	5,084,304.	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	(1,040,918.)	
5	Other reductions SEE STATEMENT 15	(18,738.)	
6	Combine lines 1 through 5	4,024,648.	
7	Distributions other than dividend distributions	1,745,774.	
8	Balance at end of tax year. Subtract line 7 from line 6	2,278,874.	

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning 1/01, 2010
ending 9/30, 2010

☒ Final K-1

☐ Amended K-1

671110

OMB No. 1545-0130

Shareholder's Share of Income, Deductions, Credits, etc. - See page 2 of form and separate instructions.

Part I Information About the Corporation	
A	Corporation's employer identification number 20-4680776
B	Corporation's name, address, city, state, and ZIP code CONSOLIDATED WESTERN CORPORATION FORMERLY P.A. MORABITO AZ & CO., LTD 14631 N. SCOTTSDALE ROAD # 125 SCOTTSDALE, AZ 85254
C	IRS Center where corporation filed return OGDEN, UT
Part II Information About the Shareholder	
D	Shareholder's identifying number 137-46-9944
E	Shareholder's name, address, city, state, and ZIP code EDWARD BAYUK 668 NO. PACIFIC COAST HWY # 517 LAGUNA BEACH, CA 92651
F	Shareholder's percentage of stock ownership for tax year..... 10 %

FOR IRS USE ONLY

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	13	Credits
	-104,092.		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
		A	-9,038.
11	Section 179 deduction	16	Items affecting shareholder basis
		C	844.
12	Other deductions	D	174,578.
A	1,030.		
		17	Other information

*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.
SHAREHOLDER 2

Schedule K-1 (Form 1120S) 2010

SP5A0412L 07/19/10

SBCPA002434

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2010Attachment
Sequence No. 67

Name(s) shown on return

CONSOLIDATED WESTERN CORPORATION

Identifying number

20-4680776

Business or activity to which this form relates

FORM 1120S**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	79,216.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	133,759.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input type="checkbox"/> <input type="checkbox"/>		

Section B — Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		79,216.	5	HY	200DB	11,882.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	6/30/10	31,259.	39 yrs	MM	S/L	435.

Section C — Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs	S/L	
c 40-year			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	3,059.
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	228,351.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD-205102 10-29-10

Form 4562 (2010)

SBCPA002436

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A — Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).....							25		
26 Property used more than 50% in a qualified business use:									
VEHICLES	7/01/07	100.0	35,411.	35,411.	5.0	200DB/HY	3,059.		
27 Property used 50% or less in a qualified business use:									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....							28	3,059.	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.....							29	0.	

Section B — Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles).....						
31 Total commuting miles driven during the year.....						
32 Total other personal (noncommuting) miles driven.....						
33 Total miles driven during the year. Add lines 30 through 32.....						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?.....						
35 Was the vehicle used primarily by a more than 5% owner or related person?.....						
36 Is another vehicle available for personal use?.....						

Section C — Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.).....		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year	
42 Amortization of costs that begins during your 2010 tax year (see instructions):						
43 Amortization of costs that began before your 2010 tax year.....					43	308,041.
44 Total. Add amounts in column (f). See the instructions for where to report.....					44	308,041.

SBCPA002437

TAXPAYER'S COPY

Form **5471**

(Rev. December 2007)

Department of the Treasury
Internal Revenue Service

**Information Return of U.S. Persons With
Respect To Certain Foreign Corporations**

See separate instructions.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 508) (see instructions) beginning 4/1/2009 and ending 3/31/2010

OMB No. 1545-0044

Attachment
Sequence No. 121

Name of person filing this return CONSOLIDATED WESTERN CORPORATION		A Identifying number 20-6680776
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 59 Demonte Ranch Parkway, #B335		B Category of filer (See instructions. Check applicable box(es)). 1 (reported) 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code Reno NV 89521		C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 0.31%
Filer's tax year beginning and ending		

D. Person(s) on whose behalf this information return is filed:			
(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es) Shareholder Officer Director

Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.

1a Name and address of foreign corporation Norse Raffles Insurance Limited, c/o Kensington Management Group		b Employer identification number, if any 98-0177769	
Address P.O. Box 10027		c Country under whose laws incorporated Cayman Islands	
State Grand Cayman zip KY1-1001 Country Cayman Islands			
d Date of incorporation 9/28/1964	e Principal place of business Cayman Islands	f Principal business activity code number 524290	g Principal business activity Insurance
		h Functional currency U.S. Dollar	

2 Provide the following information for the foreign corporation's accounting period stated above.			
a Name, address, and identifying number of branch office or agent (if any) in the United States Name N/A ID Num Address City ST Zip		b If a U.S. income tax return was filed, enter: (i) Taxable income or (loss) N/A (ii) U.S. income tax paid (after all credits) N/A	
c Name and address of foreign corporation's statutory or resident agent in country of incorporation Name Kensington Management Group Address P.O. Box 10027 City George Town ST Grand Cayman zip KY1-1001 Country Cayman Islands		d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different Name Kensington Management Group Address P.O. Box 10027 City George Town State Grand Cayman zip KY1-1001 Country Cayman Islands Location of books and records if different	

Schedule A Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
COMMON	314	323
PREFERRED	314	323

For Paperwork Reduction Act Notice, see instructions.
970A

Form 5471 (Rev. 12-2007)

SBCPA002438

Schedule B U.S. Shareholders of Foreign Corporation (see instructions)

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
Name: See Statement 1				
Str				
City	ST			
Zip	ID Num			
Name				
Str				
City	ST			
Zip	ID Num			
Name				
Str				
City	ST			
Zip	ID Num			
Name				
Str				
City	ST			
Zip	ID Num			
Name				
Str				
City	ST			
Zip	ID Num			

Schedule C Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1 a Gross receipts or sales	1a	166,273,603
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	0
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	0
	4 Dividends	4	
	5 Interest	5	848,027
	6 a Gross rents	6a	
	b Gross royalties and license fees	6b	
Deductions	7 Net gain or (loss) on sale of capital assets	7	
	8 Other income (attach schedule) See Statement 2	8	69,652,836
	9 Total income (add lines 3 through 8)	9	0
	10 Compensation not deducted elsewhere	10	
	11 a Rents	11a	
	b Royalties and license fees	11b	
	12 Interest	12	
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
Net Income	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) See Statement 2	16	168,509,197
	17 Total deductions (add lines 10 through 16)	17	0
	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	0
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	0

Schedule E Income, War Profits, and Excess Profits Taxes Paid or Accrued (see instructions)

(i) Name of country or U.S. possession	Amount of tax		
	(ii) In foreign currency	(iii) Conversion rate	(iv) In U.S. dollars
1 U.S.			
2 N/A			
3			
4			
5			
6			
7			
8 Total			0

Schedule F Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(i) Beginning of annual accounting period	(ii) End of annual accounting period
1 Cash		16,891,297	5,508,485
2 a Trade notes and accounts receivable			
b Less allowance for bad debts			
3 Inventories			
4 Other current assets (attach schedule)	See Statement 3	20,652,151	12,952,369
5 Loans to shareholders and other related persons			
6 Investment in subsidiaries (attach schedule)			
7 Other investments (attach schedule)	See Statement 3	213,165,762	296,336,170
8 a Buildings and other depreciable assets			
b Less accumulated depreciation			
9 a Depletable assets			
b Less accumulated depletion			
10 Land (net of any amortization)			
11 Intangible assets:			
a Goodwill			
b Organization costs			
c Patents, trademarks, and other intangible assets			
d Less accumulated amortization for lines 11a, b, and c			
12 Other assets (attach schedule)	See Statement 3	255,418,302	242,271,075
13 Total assets		605,937,532	557,068,099
Liabilities and Shareholders' Equity			
14 Accounts payable		2,895,433	2,047,520
15 Other current liabilities (attach schedule)	See Statement 3	405,751,759	407,412,570
16 Loans from shareholders and other related persons			
17 Other liabilities (attach schedule)			
18 Capital stock:			
a Preferred stock		3	3
b Common stock		3	3
19 Paid-in or capital surplus (attach reconciliation)		50,126,196	46,820,532
20 Retained earnings		47,064,138	100,787,471
21 Less cost of treasury stock			
22 Total liabilities and shareholders' equity		605,937,532	557,068,099

Form 5471 (Rev. 12-2007)

SBCPA002440

4503

Schedule G Other Information

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," see the instructions for required attachment. | | |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | | |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Schedule H Current Earnings and Profits (see instructions)

Important: Enter the amounts on lines 1 through 5c in functional currency.

- | | | |
|---|----|------------|
| 1 Current year net income or (loss) per foreign books of account | 1 | 66,065,269 |
| 2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | | |
| a Capital gains or losses | | |
| b Depreciation and amortization | | |
| c Depletion | | |
| d Investment or incentive allowance | | |
| e Charges to statutory reserves | | |
| f Inventory adjustments | | |
| g Taxes | | |
| h Other (attach schedule) See Statement 4 | | 45,602,422 |
| 3 Total net additions | | 0 |
| 4 Total net subtractions | | 45,602,422 |
| 5a Current earnings and profits (line 1 plus line 3 minus line 4) | 5a | 22,462,847 |
| 5b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | 5b | |
| 5c Combine lines 5a and 5b | 5c | 22,462,847 |
| 5d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 980(b) and the related regulations (see instructions)) | 5d | 22,462,847 |
| Enter exchange rate used for line 5d | 1. | |

Schedule I Summary of Shareholder's Income From Foreign Corporation (see instructions)

- | | | |
|---|---|---------|
| 1 Subpart F income (line 38b, Worksheet A in the instructions) | 1 | 366,767 |
| 2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) | 2 | |
| 3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) | 3 | |
| 4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) | 4 | |
| 5 Factoring income | 5 | |
| 6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions | 6 | 366,767 |
| 7 Dividends received (translated at spot rate on payment date under section 980(b)(1)) | 7 | |
| 8 Exchange gain or (loss) on a distribution of previously taxed income | 8 | |
-
- | | | |
|--|--------------------------|-------------------------------------|
| • Was any income of the foreign corporation blocked? | Yes | No |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 984(b))? | Yes | No |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If the answer to either question is "Yes," attach an explanation.

SBCPA002441

SCHEDULE J
(Form 5471)
(Rev. December 2009)
Supplement of the Taxpayer's
Annual Income Statement

Accumulated Earnings and Profits (E&P)
of Controlled Foreign Corporation

CMB No. 1544-0794

▶ Attach to Form 5471. See instructions for Form 5471.

Name of person filing Form 5471

Same as 5471

Identifying number

Same as 5471

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Management Group

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)		(d) Total Section 954(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Included in U.S. Property Income	(ii) Earnings Included in Foreign Property Income	
1 Balance at beginning of year	-8,246,166	0	0	0	5,480,212
2 a Current year E&P	22,482,847	0	0	0	11,732,378
b Current year deficit in E&P					
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	16,236,681	0	0	0	
4 Amounts included under section 951(e) or reclassified under section 959(c) in current year	22,482,847				22,482,847
5 a Actual distributions or reclassifications of previously taxed E&P					14,341,930
b Actual distributions of nonpreviously taxed E&P					
6 a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)			0	0	19,853,280
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	-8,246,166				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	-8,246,166	0	0	0	19,853,280
For Paperwork Reduction Act Notice, see the instructions for Form 5471.					13,607,123

Schedule J (Form 5471) (Rev. 12-2009)

SBCPA002442

**SCHEDULE O
(Form 5471)**

(Rev. December 2009)

Department of the Treasury
Internal Revenue Service

**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

OMB No. 1545-0044

▶ Attach to Form 5471. See instructions for Form 5471.

Name of person filing Form 5471

Identifying number

Same as 5471

Same as 5471

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Management Group

Important: Complete a separate Schedule O for each foreign corporation for which information must be reported.

Part I To Be Completed by U.S. Officers and Directors

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

Part II To Be Completed by U.S. Shareholders

Note: If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

Section A—General Shareholder Information

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6048 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Name ID Num Street Same as Person Filing 5471				
City St Zip				
Name ID Num				
Street				
City St Zip				
Name ID Num				
Street				
City St Zip				

Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate line(s)	
			Officer	Director
See Attached Statement				

Section C—Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule O (Form 5471) (12-2009)

9104

SBCPA002443

(b) Amount paid or value given	(a) Name and address of person from whom shares were acquired			
	Name	Street	City	Country
	Name	Street	City	Country
	Name	Street	City	Country

Section D—Disposition of Stock

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made
	Name
	Street
	City
	Country
	Name
	Street
	City
	Country
	Name
	Street
	City
	Country

Section E—Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer
Name		
Street		
City		
Country		
Name		
Street		
City		
Country		
Name		
Street		
City		
Country		

(d) Assets transferred to foreign corporation	(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value
	(3) Adjusted basis (if transferor was U.S. person)

Section F—Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock. ➤

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

SBCPA002444

4507

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 1

The shareholders of Raffles Insurance Limited meet Form 5471 Category 3 and 5 filing requirements because of IRC Section 953(c). None of the shareholders meet the 10% ownership requirement stated in the instructions for Form 5471 Schedule B. Accordingly, no shareholder list is required per the instructions.

SBCPA002445

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 2

Schedule C, Line 8 - Other Income

Claims Indemnifications	16,534,834
Unrealized Gain on Trading Securities	<u>53,118,002</u>
Total	<u>\$ 69,652,836</u>

Schedule C, Line 16 - Other Deductions

Reinsurance Premiums	14,391,600
Losses Incurred	99,542,179
Policy Acquisition Costs	41,213,168
Provisional Claims Indemnifications	9,728,155
Administrative Costs	<u>3,634,095</u>
Total	<u>\$ 168,509,197</u>

SBCPA002446

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 3

	<u>Prior Year</u>	<u>End of Year</u>
Schedule F, Line 4 - Other Current Assets		
Insurance Balances Receivable	14,505,243	10,019,060
Premiums Due from Ceding Insurer	5,680,582	2,321,096
Other Current Assets	<u>476,326</u>	<u>612,203</u>
Total	<u>\$ 20,662,151</u>	<u>\$ 12,952,359</u>
Schedule F, Line 7 - Other Investments		
Trading Securities	211,534,740	294,643,617
Other Investment	<u>1,631,042</u>	<u>1,692,553</u>
Total	<u>\$ 213,165,782</u>	<u>\$ 296,336,170</u>
Schedule F, Line 12 - Other Assets		
Provisional Claims Indemnifications Receivable	99,172,509	89,444,354
Loss Fund	75,145,758	83,715,487
Deferred Cash Flow Premiums	78,948,976	67,043,246
Insurance Balances Receivable	<u>2,151,059</u>	<u>2,067,988</u>
Total	<u>\$ 255,418,302</u>	<u>\$ 242,271,075</u>
Schedule F, Line 15 - Other Current Liabilities		
Losses Payable	5,089,777	10,208,990
Loss and Loss Reserves	99,327,431	99,961,629
Incurred But Not Reported Reserves	<u>301,334,551</u>	<u>297,241,951</u>
Total	<u>\$ 405,751,759</u>	<u>\$ 407,412,570</u>

SBCPA002447

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 4

Schedule H, Line 2h - Other

Provisional Claims Indemnifications	9,728,155
Income of Subsidiary	(61,511)
Unrealized Gains	(53,118,002)
Reserve Discounting	<u>(2,151,064)</u>
Total	<u>(45,602,422)</u>

SBCPA002448

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 5

Category 3 Filers Additional Filing Requirements

Amount and type of any indebtedness the foreign corporation has with the related persons described in Regulations section 1.6046-1(b)(11)

N/A

Name, address, identifying number, and number of shares subscribed to by each subscriber to the foreign corporation's stock

N/A

SBCPA002449

Raffert Insurance Limited
Fiscal Year End March 31, 2010

Schedule O - Section B - Persons Who Are Directors of the Foreign Corporation

Director Name	Street Address	City	State	Zip
Mr. Monte Kauter	1302 South Redwood Road, P.O. Box 30976	Salt Lake City	UT	84120
Mr. Jack Crawford	4300 W. Redding Road	North Little Rock	AR	72117
Mr. Bradley A. Palmer	11335 Hayswood Road, P.O. Box 4217	Hagerstown	MD	21741
Mr. Brian T. Olske	2180 S. Jordan, Suite 3	Denver	CO	80222
Mr. Charles Miller	1000 RDC Plaza, Suite 404	Pittsburgh	PA	15236
Mr. Diana Alford	2301 Southgate Rd, P.O. Box 4150	Minneapolis	LA	71311
Mr. Jeffrey Garver	14400 North Street, Suite 210	San Antonio	TX	78232
Mr. John M. Brooks, Jr.	1915 E. Hoover Street, P.O. Box 77203	Los Angeles	CA	90007
Mr. Lynn M. Daniels	400 South Elm Road, P.O. Box 100	Olney	PA	17927
Mr. Robert Schmitt	4407 West St. Joseph Hwy	Leavenworth	MO	64657
Mr. Karl Smith	163 Research Lane	Millersburg	PA	17061
Mr. Karen Blum	1126 South 70th Street, Suite N4008	West Allis	WI	53214
Mr. Karl Joseph Thomas	3238 Remore Creek Drive	Fort St. Leach	FL	34986
Mr. James Allen, IV	8531 Palmdale Highway, P.O. Box 5593	Baltimore	MD	21237
Mr. Ryan E. Hoffmann	670 Allen Road	Orlando	PA	17015
Mr. Ross Dossman	523 Sycamore Hwy, P.O. Box 10	Wylkesboro	VA	22976
Mr. Howard Fisher	1815 South Elm Street	Los Angeles	CA	90033
Mr. Dennis "Mike" Shady	88 Cornett Road	Full River	MA	02220
Mr. Robert J. Strickman	88 Cornett Road	Full River	MA	02220
Mr. Eric Tucker	1347 Satepacho Drive	West Chester	PA	19380
Mr. Walter J. Hays, Jr.	1300 Maple Drive	Channahon	PA	19087
Mr. Alan Hesterman	3304 Market Street	Camp Hill	PA	17011
Mr. George R. Anthony	302 Gordon Street	Albany	PA	18033
Mr. Jerry Ponce	960 Ridgeway Avenue	Ames	IL	60006
Mr. Gary Dawson	40630 Paulsen Trail	Waco	MI	48395-3009
Mr. Pat Bishop	4500 POA Boulevard, Suite 400	Palm Beach Gardens	FL	33418
Mr. Carl Dunninger	2220 Palmer Street	Pittsburgh	PA	15218
Mr. Steve Boyette	621 West Valley Circle	New Kensington	PA	15068
Mr. Helen Omer	2 Tappan Road, Suite 402	Shelton	CT	06484
Mr. Ralph Peters	1100 Hawthorne Lane	Charlotte	NC	28205
Mr. Thomas F. Williams	3628 North Central Avenue, Suite 1900, P.O. Box 39049	Phoenix	AZ	85028-0049
Mr. Brad Strickman	12322 Moorpark St.	Orlando	CA	92841
Mr. Steven L. Boyle	2390 Blackhawk Drive, P.O. Box 6007	Rockford	IL	61125-3007
Mr. Samuel Little Jr.	1036 SW 13th Ave, P.O. Box 5779	Orlando	FL	34404-5779
Mr. Trevor Lloyd	39 Dunsmuir Ranch Parkway, Suite B-335	Reno	NV	89521
Mr. Steven Bentley	230 S. 24th Street West, Suite 201, P.O. Box 81390	Billings	MT	59106
Mr. Michael J. Black	469 E. Camden Road, Suite 100	Santa Clara	CA	95050-4372
Mr. Fred Cook	4 New Park Road,	San Windsor	CT	06088
Mr. Joseph R. Stueckert	3151 Charleston Highway, P.O. Box 7517	West Columbia	SC	29220-7517
Mr. James Blasing, Jr.	10097 Hwy 30 East, P.O. Box 21770	Carson City	NV	89721
Mr. E. Don Cooper	600 Greenway Road	Raleigh	NC	27607
Mr. John M. Ruchon	P.O. Box 13277	Roanoke	VA	24085
Mr. Scott A. Ouellet	601 Midway Avenue	Madison	CA	95350
Mr. Douglas Brink	13300 Quincey Street, P.O. Box 1199	Stirling	MO	64523-1199
Mr. Brett Rosen	402-402 Canal Ave	Stirling	MO	64523-1199
Mr. Greg Rosen	335 HSE Wacker Avenue	Orlando	FL	34470
Mr. Edward W. Patrick	11000 Seymour Ave.	Franklin Park	IL	60131
Mr. Robert Ross Owsen	22 Oakes Lane	Orlando	FL	32817
Mr. Larry Brown	7984 Villa Park Dr.	Richmond	VA	23228
Mr. Harold Hunt	813 N. Oakes Trail	Parkburg	PA	15365
Mr. Steve A. Dubach	126 North Orange Street	York	PA	17401
Mr. Michael Strickman	8615 Elder Creek Road	Sacramento	CA	95828
Mr. Ryan E. Talbot	301 Idaho Project Rd.	Schroeder	LA	70390
Mr. Henry Ridge	300 Oakwood Placerville Road, P.O. Box 888	Bowling Green	KY	42102
Mr. Fred Smith	6105 Chapel Hill Road	Raleigh	NC	27607
Mr. William H. French, Jr.	4641 Fargus Park Road	Raleigh	NC	27616
Mr. David Metzler	6200 Rockledge Blvd., P.O. Box 1549	Madisonburg	PA	17053
Mr. David B. Crooks	171 Route 94 North	Lafayette	NY	13505
Mr. Michael Abramowitz, Jr.	P.O. Box 1030	Salt Lake City	UT	84103
Mr. Dwight Alford	8024 Glenwood Ave., P.O. Box 90633	Salt Lake City	UT	84125-9033
Mr. Eric Robinson	2290 E. College Ave.	State College	PA	16804
Mr. Dennis Hays	3658 Mt. Vernon Avenue	Stamford	CA	93306
Mr. Steve Meeks	1020 Century Boulevard	Midwest City	OK	73130
Mr. Gary Thayer	12230 El Camino Road	San Diego	CA	92120
Mr. Thomas "Tom" Chandler, Jr.	P.O. Box 131	Burlington	NC	27216
Mr. Steve Davison	1040 South Road, P.O. Box 7444	Waco	TX	76795
Mr. Jay Cleveland, Jr.	4545 Wilson Farm Highway	Marysville	PA	15488
Mr. Allen Hender	8043 Lakeside Park Rd.	Madisonville	VA	22116-1514
Mr. Michael Moss	217 Linden Street, P.O. Box 313	Columbia	PA	17312
Mr. H. Wayne Lohr	2320 E. 56th Ave., P.O. Box 129	Commerce City	CO	80027
Mr. Vince Van Housden	8025 E. Harvard Avenue	Denver	CO	80231
Mr. Douglas "Doc" Adams	120 Holmes Rd, P.O. Box 389	York	PA	17405

SBCPA002450

Director Name	Street Address	City	State	Zip
Mr. Ann Bureau Ellis	3280 East La Palma Avenue	Anaheim	CA	92807
Mr. Henry Magglio	200 Lincoln West Drive	Mount-Vie	PA	17334
Mr. Edward W. Buehl	840 North 700 West	North Salt Lake	UT	84054
Mr. Michael B. Coulson	1404 Pine Ave., P.O. Box 68	K. Little Rock	AR	72113
Mr. Michael Edwards	2325 N. 7th Street	Hawthorn	PA	17110
Mr. Ty Butler	9088 Middlesex Drive	San Antonio	TX	78217
Mr. Raymond "Eli" Kayser, III	2482 Midway Street, P.O. Box 31433	Shreveport	LA	71130
Mr. John Carter, III	2340 E. 20th Street, P.O. Box 34813	Midland	TX	79701-3913
Mr. John Dewart	3870 Channel Drive	West Sacramento	CA	95691
Mr. Michael S. Francis	277 West Park Road, Box 8130	Wilton	VT	05495
Mr. Edward S. Gibson, III	7777 N. Black Canyon Hwy, P.O. Box 39649	Phoenix	AR	85068
Mr. Larry Lynch	761 Army Highway, P.O. Box 1098	Randolph	NC	28382
Mr. Michael Murphy	133 Shadell Road	Belmont	PA	19007
Mr. David Mitchell	1250 Shadell Ave., P.O. Box 2799	Baltimore	MD	21223
Mr. Timothy J. Tavel	4800 York Street	Denver	CO	80216
Mr. Peter H. Seale	715 Pennells Ave.	Lancaster	PA	17608
Mr. Stephen Dufresh	3026D Campbell Blvd	Baltimore	MD	21236
Mr. Bruce Woodman	909 S 7th Avenue	St. Paul	SD	57101
Mr. James Smith	831 South Mathews St.	West Chester	PA	19380
Mr. Edwin G. Orfner	2917 Orange Grove Avenue	North Highlands	CA	95668
Mr. Donald "Edgar" Edwards	6729 Woodworth Road, P.O. Box 19770	Shreveport	LA	71149-0770
Mr. Howard "Blackie" Brown	11549 Robinson Drive	Hagerstown	MD	21742
Mr. John Tipton	2303 Cypress Road, P.O. Box 4055	Hartford	CT	06111
Mr. Patrick A. Povey	1789 Harvard Avenue	Irving	IL	60145-0803
Mr. Michael O'Neil	2301 Eastview Ave.	Randolph	PA	19083
Mr. Christopher Fitzgerald	7100 St. Vincent Ave.	Shreveport	LA	71106
Mr. John M. Monahan	8708 Technology Forest Place, Suite 123	The Woodlands	TX	77381
Mr. Pam Hinesworth	1413 Eastfield	Compterville	ME	49404
Mr. Henry Kaplan Fry	808 W. Church Road	Mechanicsburg	PA	17053
Mr. Robert F. Lantry	2780 Sumner Pike	Bethesda	PA	16823
Mr. Henry Kaplan O'Neil	4131 Broadway, P.O. Box 1583	Atlanta	GA	31302
Mr. Don Dillingham	7824 E. Court Street, P.O. Box 309	Devine	ME	49423-0309
Mr. Steve Dykema	600 N. Canterbury	Zachary	ME	49444
Mr. Tom Clingan	2743 Blackledge Road	York	PA	17402
Mr. Gil Hagan, Jr.	300 E. 60th Street North, P.O. Box 84430	St. Paul	SD	57118
Mr. David B. Hewshier	1923 Wildlife Road, Suite 203	State College	PA	16803
Mr. James S. Mottyle	2177 West Cambridge Blvd	Ida	PA	16309
Mr. Paul H. Peterson	3023 West James Drive	Brook City	LA	71111
Mr. Todd J. Grogan	14880 Wood Road	Landing	ME	49006-1044
Mr. Kathy March	4807 Bayl Road	Edinburg	NC	27026
Mr. Mike Ward	2020 Park Street	Bedford	CA	94710-1918
Mr. Robert F. McChes	600 South 17th Street, P.O. Box 1745	Hartford	PA	17102-1745
Mr. John Schmitt	1515 State Road, P.O. Box 188	Danvers	PA	17030
Mr. Thomas Cleveland	122 House Road	Poughkeepsie	NY	12605
Mr. Thomas J. Halpin	351 W23503 Lincoln Road, P.O. Box 308	Shreveport	TX	75089-0307
Mr. Robert F. Hines	340 Pleasant Road	Shreveport	LA	71106
Mr. M. Capre Reed	3902 Sumner Rd., P.O. Box 29139	Shreveport	LA	71149-0139
Mr. James D. Presbiter	2720 Signal Parkway	Signal Hill	CA	90755
Mr. L. Webb Harle	430 Oak Blvd.	Edinburg	NC	27630
Mr. David Quindlen	P.O. Box 3239	Edinburg	SD	57709
Mr. Oswald Ann Anderson	4001 Industrial Way	Bedford	CA	94710
Mr. Edward A. McBride	4417 Valley Road	Irish	PA	17023
Mr. James Kyan	804 W. Diamond Ave., Suite 1300	Odessaburg	MD	20776
Mr. Dale Elph	1815 Wilkes Park Way	Lancaster	PA	17601
Mr. James Shaw	P.O. Box 31311	Billings	MT	59107
Mr. Ed Shale	408 S. 23rd Avenue, P.O. Box 6690	Flint	ME	50501
Mr. Howard J. Miller	800 S. 16th Avenue	Zachary	ME	49444
Mr. Mike Stevens	823 E. 14th, P.O. Box 1825	St. Paul	SD	57101
Mr. Tim Higgins	3611 West Coast Avenue, P.O. Box 2220	Tulsa	OK	74101
Mr. Pamela Kinsley	620 S. Edgar Street	York	PA	17408
Mr. Steven G. Philip	1709 S. Lewis Street	Anaheim	CA	92805
Mr. James "Har" Penick	1379 Hugo Drive	Mount Airy	NC	27030
Mr. Lucie Anderson	8221 Alpine Avenue	Sacramento	CA	95826
Mr. Ann Smith, III	5484 Technology Drive	Shreveport	LA	71129
Mr. Don Bully	10491 Old Mansfield Road, Suite 130	Sacramento	CA	95823-2338
Mr. Danny Upson	9123 Johnston St	Little Rock	AR	72204
Mr. Gregory S. Hoyle	U.S. Rt. 23 West Old Woman Road	Bethesda	WV	26201
Mr. Jay E. Poylston	841 N. 10000th Avenue	CLEARWATER	FL	33765
Mr. Walter Frank Dink, Jr.	803 N. 2nd Street	Wilmington	NC	28403
Mr. John T. Sumner	1101 State Road, P.O. Box 82513	Belmont	CA	90660-2513
Mr. John Schmitt	P.O. Box 3935	Jenny River	PA	17740
Mr. Harold Turner	1200 North Lane	Cumtong	CA	95008
Mr. Robert F. Wood	2200 Monroe Street	York	PA	17402
Mr. James P. DeBack	398 Shadell Ave., P.O. Box 75	West Monroe	LA	71284
Mr. Richard A. Whitner	23 Maple Street, P.O. Box 328	Denver	PA	17517
Mr. Michael Koblakowski	30 Batterson Park Road	Readington	CT	06032
Mr. Scott Wagner	4904 Lincoln Highway West	Thomsonville	PA	17364
Mr. Edwin Scott Chene	4000 S. Vanden	Salt	OK	73705
Mr. Ken Smith	1575 Hawthorn Dr.	Monroe	OH	43071
Mr. Douglas A. Stone	2700 NW 11th Street	Miami	FL	33126
Mr. Jerry Lee Wilson	30 Midway Drive	York	PA	17406

SBCPA002451

Director Name	Street Address	City	State	Zip
Mr. Robert F. Kinsley	2708 Water Street, P.O. Box 2886	York	PA	17405-2886
Mr. James D. Bostel	3743 Buckshaw Drive	Sacramento	CA	95827
Mr. David Fehonka	105 Vantage Parkway	Rochester	NY	14606
Mr. Scott Hoad	1414 West 28th Street	Kansas City	MO	64108-3804
Mr. Michael Kuhn	686 Elgin Lane	Burlington	IL	60030-0338
Mr. Greg Lammeth	3908 McCall Road	McAllen	TX	78501
Mr. James D. Winer	1299 Hanchberg Pike, P.O. Box 4425	Lawrence	PA	17604-4425
Mr. Patrick X. Collins	3945 Elmfield Dr., Suite 334	Camp Hill	PA	17011
Mr. Richard A. Pusk	234 E. Colorado Boulevard, Suite 302	Portland	CA	97101
Mr. Lee E. Leamon	7335 1st St	Edinburg	TX	77469
Mr. George Kuhn	P.O. Box 284	Burlington	NE	68016
Mr. Lewis Ross, Jr.	6128 Hatterfield Drive	Panama	FL	32405
Mr. Jeffrey Kilmer	1909 McFarland Drive	Landers	PA	17338
Mr. Danny Graham	P.O. Box 408	Roscoe	LA	71273-0408
Mr. Christine Bane	909 Mandakanda Ave North	Golden Valley	MN	55427
Mr. James Fisher III	513 Stone Mill Drive, P.O. Box 29482	Richmond	VA	23142
Mr. Daniel Luchinski	304 E. Broadway	Salt	OR	97101
Mr. Michael D. Webb, III	702 College Place	Williamport	PA	17701
Mr. Steven Young Monahan	1218 St. Charles Street	Houston	LA	70040
Mr. Steven Anderson	17 East Meadow Avenue	Rahway	PA	19331
Mr. Brian Y. Lefkowitz	P.O. Box 373	Elizabethville	PA	17023
Mr. Thomas Augustine	883 Cordell Street	Portsmouth	NY	11735
Mr. Roney H. Graham	P.O. Box 400	Roscoe	LA	71273-0400
Mr. Randolph Fletcher	501 Orange Street, Fletcher 500 Building	Augusta	GA	30901
Mr. Andrew Leach, Jr. McCook	903 Outer Road	Orlando	FL	32814
Mr. Ian A. McDermott	1500 Hamilton Rd.	Bozeman City	LA	71111
Mr. Daniel R. McCormack	PO Box 1320	Wilmington	NC	28402
Mr. C. Ken McPherson	3051 Cordell Street	Tomball	AL	35173
Mr. Van Whitty	1239 Devonshire Drive	Salt Lake City	UT	84108
Mr. Paul C. McKittrick, Jr.	100 Madison Drive, Suite 100	Wachoburg	PA	17367
Mr. Kelly J. Dixon	P.O. Box 13118	York	PA	17405
Mr. Dan Dittell	2107 East Main Street	Jackson City	MO	64102
Mr. Scott Jones	147 Shelby Road, P.O. Box 580	Shelton	LA	71273-0580
Mr. Charles A. "Pete" Little	222 W. Lee Collins Blvd., Suite 1300	Irving	TX	75039-3403
Mr. Phillip Terry	9349 E. Paulina Pike	Jacksonville	FL	40234
Mr. Scott Hoad	4013 W. Center Avenue	Madison	WI	53709
Mr. Robert Hoad	123 East Commercial Street, Bldg. B	London	CA	92601
Mr. Tom Duff	1000 East Main Street	Salt Lake City	PA	17323
Mr. Martin Zilberstein, Jr.	74 Commerce Way	York	PA	17405-0108
Mr. Barry Douglas	1497 Industrial Rd. Waterhouse Division, P.O. Box 1148	Waterhouse	SC	29166
Mr. Cynthia A. Vito	501 MMC Drive	Zachary	NC	27397
Mr. James Neiviger	1441 Bunkeridge Drive	Midland	PA	17057
Mr. James W. Connell, Jr.	2335 W. Umpqua	Phoenix	AZ	85027
Mr. Howard Rander	4401 Foothill Avenue	Irwindale	CA	91706
Mr. Ronald J. Stone	2077 Mustang Expressway	Alhambra	CA	91803
Mr. Christopher Hubert	1124 Highway 313	Wilson-Sears	PA	18702
Mr. Jeff Cunningham	3025 Judith Way	Sacramento	CA	95815
Mr. James R. Pugh	1434 E. Wilbur Road	Salt	OR	97102
Mr. Michael (Mike) Sullivan, Jr.	402 Commerce Ct.	Chickadee	NC	27552
Mr. Timothy J. Cullery	1019 W16500 Greenway Circle	Monmouth Park	WI	53051
Mr. Matthew Fendley	401 Douglas Lane	Philadelphia	PA	19128
Mr. Kenneth Daniel Roberts	3000 Montgomery Road	Tulsa	PA	18969
Mr. Scott Wagner	83 Bickford Road, P.O. Box 3006	York	PA	17403-3006
Mr. Larry King, Jr.	333 East Seventh Ave., P.O. Box 709	York	PA	17405-0709
Mr. John Arnold	P.O. Box 3623	Harrisburg	PA	17109
Mr. Scott Hoad	16201 Valley Drive	Houston	TX	77061
Mr. Peter Williams	1051 Howell Road	Edinburg	NC	27037
Mr. Lyle Moshberger	6096 McKee Road	Madison	WI	53719-5114
Mr. Jeff Katz	2360 N. Palmer Drive	Schaumburg	IL	60173-3819
Mr. Kerry Jantz	1010 N. Industrial Blvd.	Eden	TX	76039-3443
Mr. James E. Leikowich	7790 Puckett Street	Los Angeles	CA	90040
Mr. William E. Fowler, Jr.	1365 Highway 80 West, P.O. Box 3170	Jackson	MS	39207
Mr. Richard Howard, III	P.O. Box 426	South Boston	VA	24593
Mr. David R. Whitell	4945 East Curry	Las Vegas	NV	89115
Mr. Howard Rander	4401 Foothill Avenue	Irwindale	CA	91706
Mr. David A. Baker	314 Main Street	Tad Wing	MD	21066
Mr. David McDaniel	P.O. Box 23788	Salt Lake City	UT	84123
Mr. James MacDaniel	23930 Eden Landing Road	Hayward	CA	94543
Mr. Randall Cross	630 N. State Street, P.O. Box 1423	York	PA	17403
Mr. Dale Vondra	930 South Way	York	PA	17404
Mr. Rick M. Joseph, Jr.	2000 Putney Lane	Syracuse	NY	89436
Mr. James Lee Kneeling	P.O. Box 239	Wenona	WI	54403-0239
Mr. Joseph Bruchak	939 Jackson Avenue	Valley Forge	PA	19481
Mr. Stephen F. White	4250 Williams Road	San Jose	CA	95129
Mr. Michael Deane	One River Road	Venice	PA	15147
Mr. Ted DuCrest	7011 Sunset & Gray Road	Downey	CA	90241
Mr. Steven H. Poole	3125B State Ct.	Denver	CO	80216
Mr. David R. Kohnen	4485 West Main Avenue	Pargo	MD	20163
Mr. Donald P. Miller	1082 North Union Street, P.O. Box 1138	Peoria	OR	97301-1138
Mr. James Kneeling	2847 Elgin Road	Hillings	MT	59103
Mr. Charles Kneeling	1181 Parkway Drive	Chickadee	NC	27532

SBCPA002452

Director Name	Street Address	City	State	Zip
Mr. Ray O. Martin III	2189 Mansfield Drive	Alhambra	LA	71361
Mr. Michael Perry Schell	30 West Miller Lane, P.O. Box 9	Tampa	FL	33608
Mr. Samuel Schwab	111 South Orange St., Suite 13	Cambridge	MD	21613
Mr. Robert Stithen	720 E. 40th Street	Holland	MI	48423
Mr. Robert Brown	4181 Gateway Park Boulevard	Sacramento	CA	95834
Mr. Richard Hapgood	3909 Thon Oaks Road	Oray	IL	60013
Mr. Christopher Peterson	2530 Xenia Lane	Minneapolis	MN	55441
Mr. Alan Schagen	3619 Miller Road, P.O. Box 2408	Kalamazoo	MI	49003-2408
Mr. Larry Conboy	1325 Farnside Rd.	Madison	WI	53713
Mr. Thomas Auer	7355 E. 84th Street	Englewood	CO	80113-4223
Mr. Franklin Gladstone	40-01 31st. Ave.	Woodside	NY	11377
Mr. Walter Doolley	3235 Avenue A	Boothman	PA	18017
Mr. Robert Smith	415 Murray Street, P.O. Box 1309	York	PA	17408
Mr. Doug Stewart	404 Parkside Way	Anaheim	CA	92806
Mr. James R. Perbridge	791 East Washington Blvd.	Los Angeles	CA	90021
Mr. Paul C. Sailer	5130 Madison Avenue	Sacramento	CA	95841
Mr. Kenneth Vibel	3610 Bush Street	Raleigh	NC	27609
Mr. Ed Hacks	9600 W. Buena Vista Road, Suite B	Tulsa	OK	74114
Mr. Michael Havel	1711 E. Shawnee Street, P.O. Box 1510	Redlands	CA	92373
Mr. John Perry	173 East Walnut Street	Red Lake	PA	17356
Mr. Steven Alley	11111 Sunset Hills Rd., Suite 200	Renton	WA	98150
Mr. Robert E. Miller	327 N. Acadia Thruway	Staten Range	LA	70086
Mr. Kenneth Smith	7747 East Ransome Ave., P.O. Box 1425	Pasadena	CA	91103-1425
Mr. John Hunter	2181 South Street	Moore	LA	71361
Mr. Robert Shusterman	3422 Center Street	Rockford	IL	61104
Mr. Edward "Toby" Stephens	185 Anglin Ave.	Fort Lauderdale	FL	33312
Mr. Dale Vandeale	500 Stella Way	York	PA	17404
Mr. Gary Sikes	1309 South Washington Street	Joliet	LA	70663
Mr. Robert L. Smith	1070 Robert Fulton Highway, P.O. Box 65	Quincyville	PA	17356
Mr. Thomas VanDusen	10800 Wood Trade Blvd.	Raleigh	NC	27617
Mr. Henry W. Stowers, Jr.	4051 Old Roadside Pike, P.O. Box 14802	Kennerly	TX	77044
Mr. James A. McNeill	P.O. Box 900	Odessa	VA	26156
Mr. James Zachary, Jr.	1305 Woodland Rd.	York	PA	17408
Mr. Greg Duffell	803 South 16th Street, P.O. Box 1307	Richburg	PA	17353
Mr. Jonathan G. Newman	P.O. Box 308	Denver	PA	17517
Mr. David C. Chid	2804 Satellite Street	Raymond	CA	94543
Mr. David P. Taffel	6844 Hwy 90 East, P.O. Box 18890	Lake Charles	LA	70606
Mr. John Adair Jr.	4800 Oakdale Drive	Pasadena	CA	91107
Mr. Randy Thompson	3229 E. 59th Street, Suite 100	St. Paul	SD	57104
Mr. David Manning	23 Stanley Street	Kathleen	TX	77210-2133
Mr. Bill Fox	45-20 136th Ave	Manhasset	NY	11376
Mr. Andrew Louis McNeill, Sr.	301 South Duane Ave., 2nd Floor	Eastonville	AR	72801
Mr. Eric K. Moe	P.O. Box 2447	Columbia	GA	31902
Mr. Michael P. Kennedy	4910 Highway Ferry Road	Meridenburg	PA	17050
Mr. Richard L. Thompson	P.O. Box 909	Concord	VA	24398
Mr. Robert Randall	71 Progress Avenue	Concord Township	PA	18906-3396
Mr. Jerry Mead	420 East Fourth Street	St. Louis	IL	63121
Mr. Scott Anthony Berger	3273 Reed Avenue	West Sacramento	CA	95605
Mr. David J. Hennes	8111 Lyndale Avenue South	Minneapolis	MN	55425-1296
Mr. Dean Larson	710 Larson Lane	St. Louis	IL	63106
Mr. Donald Baker	3617 Belknap Road	St. Louis	TX	77043-5303
Mr. Allen Hatfield	200 W. Ryerson Street	St. Paul	MN	55117
Mr. James Hovick	25235 Hoover Road	Warren	MI	48090
Mr. Stephen F. Symes	4020 Industrial Road	Harleburg	PA	17110
Mr. William Bradley Douglas	325 E. Pines Avenue, P.O. Box 1134	Shreve	TX	75091
Mr. James Lamm	471 Old Newport Blvd., Suite 205	Newport Beach	CA	92663
Mr. Thomas O'Brien	P.O. Box 190	Edgemoor	NC	27245
Mr. John Smith	1808 Industrial Highway	York	PA	17402
Mr. Peter Way	P.O. Box 3030	Houston	TX	77256
Mr. Nathaniel W. Lee	115 E. Capital, P.O. Box 2221	Little Rock	AR	72201-2221
Mr. Nathan Lamm	6908 Chapman Road	Urbana	GA	30906
Mr. Donald R. Hodge	226 Industrial Park Drive	Marshallville	VA	24112
Mr. Timothy W. Wilkins	4450 Viking Loop	Bozeman	LA	71311
Mr. Martin Thomas	100 Willow Valley Lakes Drive	Willow Street	PA	17384-9436
Mr. J. Gary Langmaid	548 Steel Way, P.O. Box 7066	Lawrence	PA	17004
Mr. Jason Young	P.O. Box 215	West Monroe	LA	71294-0215
Mr. Richard J. Ross	130 Lee Industrial Blvd	Anaheim	GA	30908
Mr. Peter Hiltner	1300 Bond Road	York	PA	17406
Mr. Charles E. "Chuck" Wolf, Jr.	138 Mt. Zion Road, P.O. Box 3008	York	PA	17402
Mr. Carl Vial	2075 Lancia Road	York	PA	17404

Due to security concerns, the director's social security number may be obtained from the office of
Refugee Insurance Liaison.

SBCPA002453

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Schedule O - Section F - Additional Information

Raffles Insurance Limited filed Form 1120-F U.S. Income Tax Return of Foreign Corporation for its fiscal 2007, 2008 and 2009 tax years. The company had no taxable income and no tax due on the return.

SBCPA002454

2010

FEDERAL STATEMENTS

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

STATEMENT 1
FORM 1120S, LINE 5
OTHER INCOME

ATM, PAYPHONE & OTHER REVENUE.....	\$	140,357.
TOTAL	\$	140,357.

STATEMENT 2
FORM 1120S, LINE 12
TAXES AND LICENSES

LICENSES AND PERMITS.....	\$	37,192.
PAYROLL TAXES.....		56,051.
PERSONAL PROPERTY TAXES.....		4,723.
REAL ESTATE TAXES.....		231,460.
SALES & OTHER TAXES.....		-2,204.
TOTAL	\$	327,222.

STATEMENT 3
FORM 1120S, LINE 19
OTHER DEDUCTIONS

ACCOUNTING.....	\$	17,686.
AIRPLANE USEAGE.....		127,439.
AMORTIZATION.....		308,041.
ARMORED CAR SERVICES.....		98,398.
AUTO AND TRUCK EXPENSE.....		20.
BANK CHARGES.....		33,342.
CASH OVER SHORT.....		11,229.
COMPUTER EXPENSE.....		118,054.
CREDIT CARD DISCOUNTS.....		1,041,547.
CUSTOMER RELATIONS.....		451.
INSURANCE.....		314,585.
INVENTORY SERVICES.....		21,600.
LEGAL AND PROFESSIONAL.....		405,664.
OFFICE EXPENSE.....		21,334.
OUTSIDE SERVICES.....		140,776.
POSTAGE.....		1,152.
RECRUITING.....		15,304.
SUPPLIES.....		78,699.
TELEPHONE.....		112,844.
TRASH REMOVAL.....		29,282.
TRAVEL.....		41,331.
UNIFORMS.....		1,742.
UTILITIES.....		392,743.
TOTAL	\$	3,333,263.

SBCPA002455

4518

2010

FEDERAL STATEMENTS

PAGE 2

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

STATEMENT 4
FORM 1120S, SCHEDULE A, LINE 4
ADDITIONAL SECTION 263A COSTS

SECTION 263 A.....	\$	-33,308.
TOTAL	\$	<u>-33,308.</u>

STATEMENT 5
FORM 1120S, SCHEDULE A, LINE 5
OTHER COSTS

CAR WASH EXPENSES.....	\$	171,074.
OTHER PAYROLL RELATED ITEMS.....		1,043.
PAYROLL TAXES.....		147,778.
WORKERS COMP.....		31,162.
TOTAL	\$	<u>351,057.</u>

STATEMENT 6
FORM 1120S, SCHEDULE B, LINE 3
OTHER INFORMATION

NAME	SUPERPUMPER INC.
ADDRESS	14631 N. SCOTTSDALE ROAD # 125
CITY, STATE, ZIP CODE	SCOTTSDALE, AZ 85254
ID NUMBER	86-0436995
PERCENTAGE OWNED	100
WAS A QSUB ELECTION MADE?	YES

NAME	BIG WHEEL HOSPITALITY LLC
ADDRESS	14631 N. SCOTTSDALE ROAD # 125
CITY, STATE, ZIP CODE	SCOTTSDALE, AZ 85254
ID NUMBER	20-5283122
PERCENTAGE OWNED	100
WAS A QSUB ELECTION MADE?	NO

STATEMENT 7
FORM 1120S, SCHEDULE K, LINE 12A
CHARITABLE CONTRIBUTIONS

CASH CONTRIBUTIONS - 50% LIMITATION.....	\$	10,300.
TOTAL	\$	<u>10,300.</u>

SBCPA002456

2010

FEDERAL STATEMENTS

PAGE 3

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

STATEMENT 8
FORM 1120S, SCHEDULE L, LINE 6
OTHER CURRENT ASSETS

	BEGINNING	ENDING
DUE FROM SPIRIT.....	\$ 1,611,139.	\$ 0.
INVESTMENT IN RAFFLES.....	0.	31,000.
NOTE RECEIVABLE.....	564,033.	0.
PREPAID EXPENSES.....	141,371.	122,529.
TOTAL	\$ 2,316,543.	\$ 153,529.

STATEMENT 9
FORM 1120S, SCHEDULE L, LINE 14
OTHER ASSETS

	BEGINNING	ENDING
DEPOSITS.....	\$ 121,283.	\$ 121,283.
TOTAL	\$ 121,283.	\$ 121,283.

STATEMENT 10
FORM 1120S, SCHEDULE L, LINE 18
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
ACCRUED EXPENSES.....	\$ 1,167,935.	\$ 1,794,444.
DUE FROM AFFILIATES.....	198,368.	0.
TOTAL	\$ 1,366,303.	\$ 1,794,444.

STATEMENT 11
FORM 1120S, SCHEDULE L, LINE 21
OTHER LIABILITIES

	BEGINNING	ENDING
NOTE PAYABLE BANK.....	\$ 92,566.	\$ 0.
TOTAL	\$ 92,566.	\$ 0.

STATEMENT 12
FORM 1120S, SCHEDULE M-1, LINE 2
INCOME ON SCHEDULE K NOT ON BOOKS

SECTION 263 A CURRENT YEAR.....	\$ 36,941.
TOTAL	\$ 36,941.

SBCPA002457

4520

2010	FEDERAL STATEMENTS	PAGE 4
CLIENT PAMAZ	CONSOLIDATED WESTERN CORPORATION	20-4680776
9/12/11		03:50PM
<p>STATEMENT 13 FORM 1120S, SCHEDULE M-1, LINE 3 EXPENSES ON BOOKS NOT ON SCHEDULE K</p> <p>DUES AND SUBSCRIPTIONS.....</p> <p style="text-align: right;">TOTAL \$ <u>8,438.</u></p>		
<p>STATEMENT 14 FORM 1120S, SCHEDULE M-1, LINE 5 INCOME ON BOOKS NOT ON SCHEDULE K</p> <p>263 A ADJUSTMENT PRIOR YEAR.....</p> <p style="text-align: right;">TOTAL \$ <u>3,633.</u></p>		
<p>STATEMENT 15 FORM 1120S, SCHEDULE M-2, COLUMN A, LINE 5 OTHER REDUCTIONS</p> <p>CONTRIBUTIONS..... \$ 10,300. DUES AND SUBSCRIPTIONS..... \$ <u>8,438.</u></p> <p style="text-align: right;">TOTAL \$ <u>18,738.</u></p>		
<p>STATEMENT 16 FORM 5471, PAGE 2, SCHEDULE C, LINE 8 OTHER INCOME</p> <p>CLAIMS INDEMNIFICATIONS..... \$ 16,534,834. UNREALIZED GAIN ON TRADING SECURITIES..... \$ <u>53,118,002.</u></p> <p style="text-align: right;">TOTAL \$ <u>69,652,836.</u></p>		
<p>STATEMENT 17 FORM 5471, PAGE 2, SCHEDULE C, LINE 16 OTHER DEDUCTIONS</p> <p>ADMINISTRATIVE COSTS..... \$ 3,634,095. LOSSES INCURRED..... 99,542,179. POLICY ACQUISITION COSTS..... 41,213,168. PROVISIONAL CLAIMS INDEMNIFICATION..... 9,728,155. REINSURANCE PREMIUMS..... 14,391,600.</p> <p style="text-align: right;">TOTAL \$ <u>168,509,197.</u></p>		

SBCPA002458

2010

FEDERAL STATEMENTS

PAGE 5

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

STATEMENT 18
FORM 5471, PAGE 3, SCHEDULE F, LINE 4
OTHER CURRENT ASSETS

	BEGINNING	ENDING
INSURANCE BALANCE RECEIVABLE	\$ 14,505,243.	\$ 10,019,060.
OTHER CURRENT ASSETS	476,326.	612,203.
PREMIUMS DUE FROM CEDING INSURER	5,680,582.	2,321,096.
TOTAL	\$ 20,662,151.	\$ 12,952,359.

STATEMENT 19
FORM 5471, PAGE 3, SCHEDULE F, LINE 7
OTHER INVESTMENTS

	BEGINNING	ENDING
OTHER INVESTMENTS	\$ 1,631,042.	\$ 1,692,553.
TRADING SECURITIES	211,534,740.	294,643,617.
TOTAL	\$ 213,165,782.	\$ 296,336,170.

STATEMENT 20
FORM 5471, PAGE 3, SCHEDULE F, LINE 12
OTHER ASSETS

	BEGINNING	ENDING
DEFERRED CASH FLOW PREMIUMS	\$ 78,948,976.	\$ 67,043,246.
INSURANCE BALANCE RECEIVABLE	2,151,059.	2,067,988.
LOSS FUND	75,145,758.	83,715,487.
PROVISIONAL CLAIMS INDEMNIFICATIONS REC.	99,172,509.	89,444,354.
TOTAL	\$ 255,418,302.	\$ 242,271,075.

STATEMENT 21
FORM 5471, PAGE 3, SCHEDULE F, LINE 15
OTHER CURRENT LIABILITIES

	BEGINNING	ENDING
INCURRED BUT NOT REPORTED RESERVES	\$ 301,334,551.	\$ 297,241,951.
LOSS AND LOSS RESERVES	99,327,431.	99,961,629.
LOSSES PAYABLE	5,089,777.	10,208,990.
TOTAL	\$ 405,751,759.	\$ 407,412,570.

STATEMENT 22
FORM 5471, PAGE 3, SCHEDULE F, LINE 19
PAID-IN OR CAPITAL SURPLUS

	BEGINNING	ENDING
.....	\$ 50,126,196.	\$ 46,820,532.
TOTAL	\$ 50,126,196.	\$ 46,820,532.

SBCPA002459

4522

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

FORM 1122S

AMORTIZATION

152 ORGANIZATION EXPENSE

175 GOODWILL

TOTAL AMORTIZATION

AUTO / TRANSPORT EQUIPMENT

155 VEHICLES

TOTAL AUTO / TRANSPORT EQUIP

BUILDINGS

1 BUILDINGS - #1

31 BUILDING #11

64 BUILDING #6

133 BUILDING IMPROVEMENTS

157 BUILDING IMPROVEMENTS #7

158 BUILDING IMPROVEMENTS #14

161 BUILDING IMPROVEMENTS #4

162 BUILDING IMPROVEMENTS #12

176 BUILDING IMPROVEMENTS

TOTAL BUILDINGS

NO.

DESCRIPTION

DATE ACQUIRED

DATE SOLD

COST / BASIS

BUS. PCT.

CLIR 179 BONUS

SPECIAL DEPR. ALLOW.

PRIOR 179 BONUS / SP. DEPR.

PRIOR DEC BAL. DEPR.

SALVAGE / BASIS REDUCT.

DEPR. BASIS

PRIOR DEPR.

METH. / LIFE

DATE

CURRENT DEPR.

175,000

3,827,500

4,002,500

35,411

35,411

48,444

5,487

577,756

230,497

135,275

5,860

7,210

8,740

31,259

1,061,548

0

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175,000

3,827,500

4,002,500

35,411

35,411

48,444

5,487

577,756

230,497

135,275

5,860

7,210

8,740

31,259

1,061,548

58,334

255,167

313,501

25,213

25,213

48,444

2,692

540,838

15,026

8,808

426

135

164

31,259

618,533

S/L

S/L

S/L

20008 HY

20008 HY

S/L

15008 MQ

15008 HY

S/L

15008 HY

15008 MQ

15008 MQ

S/L

S/L

15

15

15

5

5

15

15

15

39

15

15

15

39

39

39

116,666

191,375

308,041

3,059

3,059

.06666

.11940

.02594

.10000

.02594

.10000

.10000

.10000

.01361

37,908

SBCPA002460

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BLD PCT	CLIP 179 BONUS	SPECIAL DEPR ALLW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEC BAL DEPR	SALVAGE BASIS RESULT	DEPR BASIS	PRIOR DEPR	METHOD	LIFE	RATE	CURRENT DEPR
FURNITURE AND FIXTURES																
11	OFFICE FURNITURE CORP	7/01/91		4,500							4,500	4,500	2000B HY	7		0
159	FURNITURE & FIXTURES OFF.	1/25/08		4,200				2,100			2,100	814	2000B HY	7	.28571	275
TOTAL FURNITURE AND FIXTURE																
				8,700		0	0	2,100	0	0	6,600	5,317				275
IMPROVEMENTS																
26	LEASEHOLD IMPROVEMENTS	3/01/92		14,719							14,719	14,719	1500B HY	15		0
100	LEASEHOLD IMPROVEMENTS	8/31/95		66,197							66,197	61,968	1500B HY	15		3,172
TOTAL IMPROVEMENTS																
				80,916		0	0	0	0	0	80,916	76,967				3,172
MACHINERY AND EQUIPMENT																
2	EQUIPMENT #1	4/01/81		558,778							558,778	558,778	S/L	5	.20000	0
3	EQUIPMENT #1	4/01/83		2,500							2,500	2,500	S/L	5	.20000	0
4	EQUIPMENT #1	4/01/84		2,708							2,708	2,708	S/L	5	.20000	0
5	EQUIPMENT #1	4/01/85		92,280							92,280	92,280	S/L	5	.20000	0
6	EQUIPMENT #1	4/01/86		6,287							6,287	6,287	S/L	5	.20000	0
7	CANOPY #1	11/01/88		4,447							4,447	4,447	1500B HY	15		0
8	SDH #1	11/01/89		7,436							7,436	7,436	1500B HY	15		0
9	TACQ II SAFE #1	2/01/91		2,261							2,261	2,261	2000B HY	7		0
10	VAPOR RECOVER & ATT. #1	4/01/91		10,708							10,708	10,708	2000B HY	7		0
12	OLIMARCO PUMPS #1	5/21/93		47,548							47,548	47,548	2000B HY	5		0
13	VAPOR VAC #1	12/15/93		27,315							27,315	27,315	2000B HY	7		0
14	G-SITES (3) #1	7/06/94		10,000							10,000	10,000	2000B HY	5		0
15	ICE MACHINE #1	8/03/94		3,868							3,868	3,868	2000B HY	7		0
16	EQUIPMENT #1	10/01/94		41,515							41,515	41,515	2000B HY	5		0

SBCPA002461

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 3

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	OUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ S.D. DEPR.	PRIOR DEL BAL DEPR.	PRIOR SALVAGE BASIS	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	DATE	CURRENT DEPR.
17	EQUIPMENT #1	1/01/96		18,624							18,624	18,624	20038	HY	5	0
18	EQUIPMENT #1	5/15/98		25,253							25,253	25,253	20038	HY	3	0
19	EQUIPMENT #1	5/15/98		1,779							1,779	1,779	20038	HY	5	0
20	PHONE LOC #8	1/15/99		886							886	886	20038	HY	7	0
21	VIDEO SURVEILLANCE #1	10/15/98		1,537							1,537	1,537	20038	HY	5	0
22	ICE MACHINE #1	9/15/00		2,028							2,028	1,865	20038	HY	7	0
23	ID SCANNER #1	10/12/00		944							944	944	20038	HY	5	0
24	ICE MACHINE #1	4/05/02		2,270							2,270	1,844	20038	HY	7	0
25	HEAT PUMP/AC UNIT #1	4/25/02		7,488							7,488	6,084	20038	HY	7	0
26	EQUIPMENT #1	7/01/03		7,947							7,947	7,947	20038	MQ	5	0
27	ATMS #1	1/01/04		1,529							1,529	1,529	20038	HY	5	0
29	RETAIL FUEL #11	9/18/02		488,108							488,108	261,315	15038	HY	15	13333
30	SNOWAGE #11	12/27/02		2,543							2,543	1,253	S/L	HY	15	13333
32	EQUIPMENT #11	8/05/09		1,376							1,376	1,376	20038	HY	5	0
33	EQUIPMENT #11	9/17/02		13,734							13,734	11,157	20038	HY	7	0
34	EQUIPMENT #11	9/17/02		21,780							21,780	17,684	20038	HY	7	0
35	EQUIPMENT #11	9/18/02		1,547,169							1,547,169	1,258,919	20038	HY	7	0
36	SCANNERS #11	10/14/02		1,298							1,298	1,134	20038	HY	5	0
37	VIDEO SURVEILLANCE #11	12/30/02		1,077							1,077	940	20038	HY	5	0
38	EQUIPMENT #11	7/01/03		46,720							46,720	46,720	20038	MQ	5	0
39	ATM #11	1/21/04		3,081							3,081	3,081	20038	HY	5	0
40	EQUIPMENT #11	5/15/05		11,926							11,926	11,229	20038	HY	5	0
41	EQUIPMENT #12	9/17/02		846,004							846,004	687,254	20038	HY	7	0
42	SCANNERS #12	10/14/02		1,298							1,298	1,134	20038	HY	5	0
43	VIDEO SURVEILLANCE	12/30/02		1,077							1,077	940	20038	HY	5	0
44	ATM #12	1/24/04		3,081							3,081	3,081	20038	HY	5	0
45	EQUIPMENT #13	9/17/02		593,522							593,522	448,992	20038	HY	7	0

SBCPA002462

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 4

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03-50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SEN D.	COST/ BASIS	BUS. PCT.	CLR 17% BONUS	SPECIAL DEPR. ALLOW.	PRIOR 17% BONUS/ SP. DEPR.	PRIOR DEC BAL. DEPR.	SALVAGE /BASIS /REMAIN	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	DATE	CURRENT DEPR.
46	SCANNERS #13	10/14/02		966							966	756	20008 HY	5		0
47	EQUIPMENT #13	7/01/03		3,808							3,808	3,808	20008 MQ	5		0
48	ATM #13	1/21/04		3,081							3,081	3,081	20008 HY	5		0
49	EQUIPMENT #14	12/23/02		1,514,000							1,514,000	1,211,589	20008 HY	7		0
50	EQUIPMENT #14	7/01/03		5,126							5,126	5,126	20008 MQ	5		0
51	ATM #14	1/21/04		3,081							3,081	2,488	20008 HY	5		0
52	EQUIPMENT #14	1/21/04		27,082							27,082	27,082	20008 HY	5		0
53	EQUIPMENT #14	6/15/05		92,284							92,284	86,968	20008 HY	5		3,986
54	EQUIPMENT #15	9/17/02		534,437							534,437	434,177	20008 HY	7		0
55	SCANNERS #15	10/02/02		1,302							1,302	1,137	20008 HY	5		0
56	VIDEO SURVEILLANCE	12/24/02		1,077							1,077	940	20008 HY	5		0
57	ATM #15	1/21/04		3,081							3,081	3,081	20008 HY	5		0
58	PHONE SYSTEM #4	8/01/08		950							950	950	20008 HY	7		0
59	SAFE #4	8/01/08		2,940							2,940	2,940	20008 HY	7		0
60	FUEL PUMPS #4	8/01/08		128,679							128,679	128,679	20008 HY	5		0
61	STORE EQUIPMENT #4	8/01/08		51,171							51,171	51,171	20008 HY	7		0
62	STORAGE TANKS	8/01/08		25,925							25,925	25,925	20008 HY	7		0
63	PUMPS #4	8/01/08		1,843							1,843	1,843	20008 HY	5		0
64	POS REGISTER #4	8/01/08		18,745							18,745	18,745	20008 HY	5		0
65	FUEL MONITOR #4	11/01/00		13,911							13,911	13,911	20008 HY	7		0
66	COKE DISPENSER (2) #4	11/01/02		7,080							7,080	7,080	20008 HY	7		0
67	CRACKS #4	11/15/00		88,319							88,319	88,319	20008 HY	5		0
68	VAPOR VAC #4	12/15/00		34,144							34,144	34,144	20008 HY	7		0
69	EQUIPMENT #4	9/25/04		6,896							6,896	6,896	20008 HY	5		0
70	EQUIPMENT #4	10/01/04		37,680							37,680	37,680	20008 HY	5		0
71	STORE EQUIPMENT	11/20/05		18,512							18,512	18,512	20008 HY	7		0
72	SCRUBBER #4	1/01/07		5,916							5,916	5,916	20008 MQ	5		0

SBCPA002463

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 5

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03-50P-M

JOL	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR. 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS RETRACT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	DATE	CURRENT DEPR.
73	EQUIPMENT #4	6/15/98		29,760							29,760	29,760	2003B MQ	3		0
74	ICE CREAM FREEZER LOC 8	1/15/98		8,162							8,162	8,162	2003B HY	5		0
75	VIDEO SURVEILLANCE EQUIP	10/15/99		1,064							1,064	1,064	2003B HY	5		0
76	ID SCANNER LOC 4	10/12/00		944							944	944	2003B HY	5		0
77	FTN DISPENSER #4	5/26/02		3,770							3,770	3,770	2003B HY	5		0
78	EQUIPMENT #4	7/01/03		5,650							5,650	5,650	2003B MQ	5		0
79	ATM #4	1/21/04		1,529							1,529	1,529	2003B HY	5		0
80	VIDEO SURVEILLANCE #4	1/31/04		9,791							9,791	9,791	2003B HY	5		0
81	EQUIPMENT #5	10/15/94		686,187							686,187	686,187	2003B HY	5		0
82	STORE EQUIPMENT #5	10/31/95		10,535							10,535	10,535	2003B HY	7		0
83	EQUIPMENT #5	1/01/96		14,624							14,624	14,624	2003B HY	5		0
84	SCANNERS #5	9/01/97		2,448							2,448	2,448	2003B MQ	5		0
85	EQUIPMENT #5	8/15/98		35,134							35,134	35,134	2003B HY	3		0
86	VIDEO SURVEILLANCE #5	10/15/99		1,064							1,064	1,064	2003B HY	5		0
87	CAR WASH #5	12/05/99		138,052							138,052	138,052	2003B HY	5		0
88	SGN #5	3/01/00		1,640							1,640	1,640	1903B HY	15	1/1/02	89
89	EQUIPMENT #5	3/01/00		7,958							7,958	7,958	2003B HY	5		0
90	ICE MACHINE #5	9/01/00		2,028							2,028	2,028	2003B HY	7		0
91	ID SCANNER #5	10/12/00		944							944	944	2003B HY	5		0
92	EQUIPMENT #5	7/01/03		13,759							13,759	13,759	2003B MQ	5		0
93	ATM #5	1/21/04		1,529							1,529	1,529	2003B HY	5		0
95	EQUIPMENT #6	8/31/95		537,963							537,963	537,963	2003B HY	5		0
96	EQUIPMENT #6	1/01/96		19,624							19,624	19,624	2003B HY	5		0
97	EQUIPMENT #6	6/15/98		31,088							31,088	31,088	2003B HY	3		0
98	FOUNTAIN EQUIPMENT #6	6/15/99		5,988							5,988	5,988	2003B HY	5		0
99	VIDEO SURVEILLANCE #6	10/15/99		1,064							1,064	1,064	2003B HY	5		0
100	ID SCANNER #6	10/12/00		944							944	944	2003B HY	5		0

SBCPA002464

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 6

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03-509PM

JOL	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	OUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS RESULT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	DATE	CURRENT DEPR.
101	EQUIPMENT #6	7/01/03		3,314							3,314	3,314	2008 MQ	5		0
102	ATM #6	1/21/04		1,529							1,529	1,529	2008 HY	5		0
104	EQUIPMENT #7	1/01/06		420,174							420,174	420,174	2008 HY	5		0
105	SCANNER #7	7/31/07		2,640				2,640			0	0	2008 HY	5		0
106	EQUIPMENT #7	6/15/08		28,641							28,641	28,641	2008 HY	3		0
107	FOUNTAIN #7	6/15/08		6,545							6,545	6,545	2008 HY	5		0
108	VIDEO SURVEILLANCE #7	10/15/08		1,064							1,064	1,064	2008 HY	5		0
109	ID SCANNER #7	10/12/00		944							944	944	2008 HY	5		0
110	ICE MACHINE #7	2/04/02		1,500							1,500	1,500	2008 HY	7		0
111	EQUIPMENT #7	7/01/03		8,241							8,241	8,241	2008 MQ	5		0
112	ATM #7	1/21/04		1,529							1,529	1,529	2008 HY	5		0
113	PHONE #9	8/01/99		1,866							1,866	1,866	2008 HY	7		0
114	EQUIPMENT #9	8/06/99		572,774							572,774	572,774	2008 HY	5		0
115	SCANNERS #9	8/15/98		1,462							1,462	1,462	2008 HY	5		0
116	FLOOR SCRUBBER #9	11/15/98		6,212							6,212	6,212	2008 HY	5		0
117	FOUNTAIN EQUIPMENT #9	4/01/00		10,082							10,082	10,082	2008 HY	5		0
118	ID SCANNER #9	10/12/00		944							944	944	2008 HY	5		0
119	ATM #9	1/21/04		1,529							1,529	1,529	2008 HY	5		0
120	EQUIPMENT CORP	6/15/06		18,887							18,887	18,887	2008 HY	7		0
121	EQUIPMENT CORP	6/15/08		5,803							5,803	5,803	2008 HY	5		0
122	FURNITURE CORP	6/15/08		59,350							59,350	59,350	2008 HY	7		0
123	EQUIPMENT CORP	6/15/08		437							437	437	2008 HY	3		0
124	SEN LOC #6	1/15/99		3,713							3,713	3,713	1508 HY	15	22222	205
125	VIDEO SURVEILLANCE CORP	10/15/98		2,802							2,802	2,802	2008 HY	5		0
126	COPIER CORPORATE	1/05/01		6,719							6,719	6,719	2008 HY	5		0
127	HP LASER JET CORP	4/25/02		1,602							1,602	1,602	2008 HY	5		0
128	EQUIPMENT CORP	5/15/05		1,622							1,622	1,622	2008 HY	5		71

SBCPA002465

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 7

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST / BASES	BUS. PCT.	CLR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179 BONUS / SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE / BASES DEDUCT	DEPR. BASES	PRIOR DEPR.	METH. NO.	LIFE	RATE	PRIOR DEPR.	CURRENT DEPR.
129	COMPUTER EQUIPMENT CORP	10/31/95		73,076							73,076	73,076	20008 HY	5			0
130	SOFTWARE CORP	1/01/96		9,132							9,132	9,132	20008 HY	3			0
131	SOFTWARE CORP	6/01/96		8,520							8,520	8,520	20008 HY	3			0
132	COMPUTER EQUIPMENT	12/01/95		5,076							5,076	5,076	20008 HY	5			0
133	COMPUTER CORP	1/31/97		2,027				2,027			0	0	20008 MQ	5			0
134	LAPTOP COMPUTER CORP	5/31/97		3,576				3,576			0	0	20008 MQ	5			0
135	INTERNET COMPUTER CORP	5/15/99		1,536							1,536	1,536	20008 HY	5			0
136	FAX AND PRINTER CORP	9/15/99		810							810	810	20008 HY	5			0
137	COMPUTER & DIGITAL CAMERA	10/15/99		2,924							2,924	2,924	20008 HY	5			0
138	STORE COMPUTERS #1, A, S, 7	11/15/99		6,835							6,835	6,835	20008 HY	5			0
139	COMPUTER	9/12/00		2,149							2,149	2,149	20008 HY	5			0
140	HP EPC COMPUTER	4/20/01		2,851							2,851	2,851	20008 HY	5			0
141	PERCON FALCON 6EA	10/05/01		7,438							7,438	7,438	20008 HY	5			0
142	HP LASER JET 6 EA	10/05/01		2,503							2,503	2,503	20008 HY	5			0
143	COMPUTER #1	10/11/01		1,485							1,485	1,485	20008 HY	5			0
144	OFFICE PC 4 EA	10/20/01		7,088							7,088	7,088	20008 HY	5			0
145	WIN 2000 SERVER	10/31/01		15,000							15,000	15,000	20008 HY	5			0
146	PCS #4 & 5	10/31/01		3,667							3,667	3,667	20008 HY	5			0
147	HP PROCURVE SWITCH 24 POR	11/12/01		1,109							1,109	1,109	20008 HY	5			0
148	COMPUTER #9	11/27/01		1,425							1,425	1,425	20008 HY	5			0
149	3 TOSHIBA LAPTOPS	8/29/02		4,480							4,480	4,480	20008 HY	5			0
150	LAPTOP	5/29/03		1,565							1,565	1,565	20008 HY	5			0
151	COMPUTERS	6/15/05		11,604							11,604	11,604	20008 HY	5			501
154	EQUIPMENT	5/01/07		257,288				117,245			134,653	95,873	20008 HY	5	.40000		11,534
156	COMPUTERS	7/01/07		220,446							220,446	156,938	20008 HY	5	.40000		13,046
160	COMPUTERS	5/01/08		35,694				17,847			17,847	8,280	20008 HY	5	.40000		2,570
161	EQUIPMENT #1	7/13/09		9,847				4,923			4,923	738	20008 MQ	5	.40000		1,258

SBCPA002466

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 8

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST / BASE	BUS. INT. PCT.	CL. 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS DEFECT	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.		
164	CARWASH EQUIPMENT # 4	12/31/09		140,431				70,216			70,215	3,511	2000-8	MO	5	.40000	20,012	
165	EQUIPMENT # 5	7/13/08		11,985				5,943			5,942	876	2000-8	MO	5	.40000	1,480	
166	EQUIPMENT #6	7/13/08		7,707				3,899			3,898	585	2000-8	MO	5	.40000	964	
167	EQUIPMENT # 7	11/10/09		1,428				714			714	36	2000-8	MO	5	.40000	233	
168	EQUIPMENT # 8	10/05/09		4,032				2,016			2,016	101	2000-8	MO	5	.40000	575	
169	EQUIPMENT # 11	7/13/08		13,891				5,946			5,945	1,042	2000-8	MO	5	.40000	1,771	
170	EQUIPMENT # 13	7/13/08		8,734				4,367			4,367	655	2000-8	MO	5	.40000	1,114	
171	EQUIPMENT # 14	11/10/09		1,428				714			714	36	2000-8	MO	5	.40000	203	
172	EQUIPMENT # 15	11/10/09		36,078				18,039			18,039	922	2000-8	MO	5	.40000	5,141	
173	EQUIPMENT # 90	12/30/08		1,465				748			747	37	2000-8	MO	5	.40000	213	
174	EQUIPMENT # 12	11/02/09		2,402				1,201			1,201	60	2000-8	MO	5	.40000	342	
177	MACHINERY & EQUIPMENT	3/02/10		158,432				79,216			79,216		2000-8	HY	5	.40000	11,862	
TOTAL MACHINERY AND EQUIPME				10,862,872		0		79,216	271,366	0	10,512,430	9,043,874						104,720
TOTAL DEPRECIATION				12,008,550		0		79,216	352,019	0	11,808,355	9,769,724						148,135
GRAND TOTAL AMORTIZATION				4,002,500		0		0	0	0	4,002,500	313,501						308,041
GRAND TOTAL DEPRECIATION				12,008,550		0		79,216	352,019	0	11,808,355	9,769,724						148,135

SBCPA002467

9/30/10 2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE PAGE 1

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

9/12/11 03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PROG DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	RES INSTR	OWN EST	POST-86 DEPR MUL	REAL PROG DEPR	LEAS PER 2002 PREL	SB (EX-2) AMOUNT
FORM 1120S																
AUTO / TRANSPORT EQUIPMENT																
155	VEHICLES	7/01/07		35,411		20,663	15008 HY	5	.0000	4,424	3,059		-1,365			0
TOTAL AUTO / TRANSPORT EQUIP				35,411		20,663				4,424	3,059		-1,365	0	0	0
BUILDINGS																
1	BUILDINGS - #1	7/01/01		43,444						0	0					0
31	BUILDING #11	7/01/03		5,487		1,483	15008 MC	15	.11940	359	251		-138			0
94	BUILDING #6	8/31/05		57,736		103,116	15008 HY	20	.18182	64,724	27,589		-37,205			0
130	BUILDING IMPROVEMENTS	5/01/07		230,487		15,026	S/L MM	39	.02564	4,433	4,433					0
157	BUILDING IMPROVEMENTS #7	2/20/08		67,637		9,838	15008 HY	15	.10000	4,337	4,337					0
158	BUILDING IMPROVEMENTS #14	7/02/08		2,940		426	15008 HY	15	.10000	188	188					0
161	BUILDING IMPROVEMENTS #4	7/13/08		3,825		135	15008 MC	15	.10000	250	250					0
182	BUILDING IMPROVEMENTS #12	7/31/09		4,370		164	15008 MC	15	.10000	316	316					0
176	BUILDING IMPROVEMENTS	5/30/10		31,259			S/L MM	39	.01361	435	435					0
TOTAL BUILDINGS				672,965		130,158				75,052	37,509		-37,143	0	0	0
FURNITURE AND FIXTURES																
11	OFFICE FURNITURE CORP	7/01/01		4,508			15008 HY	10		0	0					0
158	FURNITURE & FIXTURES OFF.	1/25/08		2,100		814	20008 HY	7	.28571	275	275					0
TOTAL FURNITURE AND FIXTURE IMPROVEMENTS				6,608		814				275	275		0	0	0	0

SBCPA002468

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 2

CLIENT PAIMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	RES DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP DEPR	LEAS PER PROP PRET	SB EX2D AMT
28	LEASEHOLD IMPROVEMENTS	3/01/92		14,719		2,628	19008 HY	20	40000	3,627		0	-3,627			0
100	LEASEHOLD IMPROVEMENTS	8/31/95		66,167		11,816	19008 HY	20	19182	7,416	3,172		-4,244			0
	TOTAL IMPROVEMENTS			80,886		14,444				11,043	3,172		-7,871	0	0	0
MACHINERY AND EQUIPMENT																
2	EQUIPMENT #1	4/01/91		568,778						0		0				0
3	EQUIPMENT #1	4/01/92		2,520						0		0				0
4	EQUIPMENT #1	4/01/94		2,708						0		0				0
5	EQUIPMENT #1	4/01/95		92,280						0		0				0
6	EQUIPMENT #1	4/01/96		6,287						0		0				0
7	CANOPY #1	11/01/98		4,447		465	19008 HY	20		0		0				0
8	SIGN #1	11/01/99		7,436		1,162	19008 HY	20		0		0				0
9	TACC II SAFE #1	2/01/91		2,261			19008 HY	10		0		0				0
10	VAPOR RECOVER & ATT. #1	4/01/91		10,708			19008 HY	10		0		0				0
12	GILBARCO PUMPS #1	5/21/93		47,548			19008 HY	5		0		0				0
13	VAPOR VAC #1	12/15/93		27,315			19008 HY	10		0		0				0
14	6-SITES (3) #1	7/28/94		10,000			19008 HY	5		0		0				0
15	ICE MACHINE #1	8/01/94		3,858			19008 HY	10		0		0				0
16	EQUIPMENT #1	10/01/94		41,516			19008 HY	5		0		0				0
17	EQUIPMENT #1	1/01/96		18,624			19008 HY	5		0		0				0
18	EQUIPMENT #1	6/15/98		25,253			19008 HY	3		0		0				0
19	EQUIPMENT #1	6/15/98		1,779			19008 HY	5		0		0				0
20	PHONE LOC #8	1/15/99		889		54	19008 HY	7		0		0				0
21	VIDEO SURVEILLANCE #1	10/15/99		1,537			19008 HY	5		0		0				0
22	ICE MACHINE #1	9/15/00		2,028		372	19008 HY	7		0		0				0
23	ID SCANNER #1	10/12/00		944			19008 HY	5		0		0				0
24	ICE MACHINE #1	4/05/02		2,270		573	19008 HY	7		0		0				0

SBCPA002469

4532

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT DATE	AMT DEPR	REG DEPR	OWN PCT	POST-36 DEPR ADJ	REAL PROP PROP DEPR	LEAS PER PROP DEPR	9/30/10 AMT
25	HEAT PUMP/AC UNIT #1	4/25/02		7,488	3,209	15008 HY	7		0	0	0				0
26	EQUIPMENT #1	7/01/03		7,947	3,456	15008 MQ	5		0	0	0				0
27	ATMS #1	1/01/04		1,526	910	15008 HY	5		0	0	0				0
29	RETAIL FUEL #11	9/18/02		468,108	117,088	15008 HY	15	13333	35,271	20,779		-14,422			0
30	SIGNAGE #11	12/27/02		2,543	580	S/L HY	15	13333	186	128		-58			0
32	EQUIPMENT #11	8/06/99		1,376		15008 HY	5		0	0	0				0
33	EQUIPMENT #11	9/17/02		13,734	5,887	15008 HY	7		0	0	0				0
34	EQUIPMENT #11	9/17/02		21,790	9,337	15008 HY	7		0	0	0				0
35	EQUIPMENT #11	9/18/02		1,547,169	663,271	15008 HY	7		0	0	0				0
36	SCANNERS #11	10/14/02		1,298	324	15008 HY	5		0	0	0				0
37	VIDEO SURVEILLANCE #11	12/30/02		1,077	289	15008 HY	5		0	0	0				0
38	EQUIPMENT #11	7/01/03		46,720	20,315	15008 MQ	5		0	0	0				0
39	ATM #11	1/21/04		3,081	1,833	15008 HY	5		0	0	0				0
40	EQUIPMENT #11	6/15/05		11,925	9,144	15008 HY	5		2,387	315		-1,572			0
41	EQUIPMENT #12	9/17/02		846,004	362,680	15008 HY	7		0	0	0				0
42	SCANNERS #12	10/14/02		1,298	324	15008 HY	5		0	0	0				0
43	VIDEO SURVEILLANCE	12/30/02		1,077	289	15008 HY	5		0	0	0				0
44	ATM #12	1/21/04		3,081	1,833	15008 HY	5		0	0	0				0
45	EQUIPMENT #13	9/17/02		553,522	237,294	15008 HY	7		0	0	0				0
46	SCANNERS #13	10/14/02		866	216	15008 HY	5		0	0	0				0
47	EQUIPMENT #13	7/01/03		3,868	1,682	15008 MQ	5		0	0	0				0
48	ATM #13	1/21/04		3,081	1,833	15008 HY	5		0	0	0				0
49	EQUIPMENT #14	12/22/02		1,916,000	646,909	15008 HY	7		0	0	0				0
50	EQUIPMENT #14	7/01/03		5,126	2,229	15008 MQ	5		0	0	0				0
51	ATM #14	1/21/04		3,081	1,833	15008 HY	5		0	0	0				0
52	EQUIPMENT #14	1/21/04		27,002	16,121	15008 HY	5		0	0	0				0
53	EQUIPMENT #14	6/15/05		92,284	70,735	15008 HY	5		16,147	3,986		-12,161			0
54	EQUIPMENT #15	9/17/02		534,437	229,115	15008 HY	7		0	0	0				0

9/30/10 2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE PAGE 4

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT DATE	AMT DEPR	REL DEPR	OWN PCT	POST-36 DEPR ADJ	REAL PROP DEPR	LEAS PER PROP DEPR	59 (C) 2 AMOUNT	03-50-PM
55	SCANNERS #15	10/02/02		1,302		325	15008 HY	5		0	0	0				0	
56	VIDEO SURVEILLANCE	12/24/02		1,077		269	15008 HY	5		0	0	0				0	
57	ATM #15	1/21/04		3,081		1,833	15008 HY	5		0	0	0				0	
58	PHONE SYSTEM #4	8/01/08		550			15008 HY	10		0	0	0				0	
59	SAFE #4	8/01/08		2,940			15008 HY	10		0	0	0				0	
60	FUEL PUMPS #4	8/01/08		128,679			15008 HY	5		0	0	0				0	
61	STORE EQUIPMENT #4	8/01/08		51,171			15008 HY	10		0	0	0				0	
62	STORAGE TANKS	8/01/08		20,525			15008 HY	10		0	0	0				0	
63	PUMPS #4	8/01/08		1,843			15008 HY	5		0	0	0				0	
64	POS REGISTER #4	8/01/09		18,745			15008 HY	5		0	0	0				0	
65	FUEL MONITOR #4	11/01/00		13,811			15008 HY	10		0	0	0				0	
66	CORE DISPENSER (2) #4	11/01/02		7,080			15008 HY	10		0	0	0				0	
67	CONDOS #4	11/15/00		88,319			15008 HY	5		0	0	0				0	
68	VAPOR VAC #4	12/15/00		34,144			15008 HY	10		0	0	0				0	
69	EQUIPMENT #4	9/26/04		6,895			15008 HY	5		0	0	0				0	
70	EQUIPMENT #4	10/01/04		37,680			15008 HY	5		0	0	0				0	
71	STORE EQUIPMENT	11/30/05		19,512			15008 HY	10		0	0	0				0	
72	SCUBBER #4	1/01/07		0			15008 MQ	5		0	0	0				0	
73	EQUIPMENT #4	6/15/08		29,780			15008 MQ	3		0	0	0				0	
74	ICE CREAM FREEZER LOC 8	1/15/09		8,182			15008 HY	5		0	0	0				0	
75	VIDEO SURVEILLANCE EQUIP	10/15/09		1,064			15008 HY	5		0	0	0				0	
76	ID SCANNER LOC 4	10/12/00		944			15008 HY	5		0	0	0				0	
77	FTN DISPENSER #4	5/24/02		3,770		942	15008 HY	5		0	0	0				0	
78	EQUIPMENT #4	7/01/03		5,930		2,457	15008 MQ	5		0	0	0				0	
79	ATM #4	1/21/04		1,529		910	15008 HY	5		0	0	0				0	
80	VIDEO SURVEILLANCE #4	1/31/04		9,791		5,826	15008 HY	5		0	0	0				0	
81	EQUIPMENT #5	10/15/04		656,187			15008 HY	5		0	0	0				0	
82	STORE EQUIPMENT #5	10/31/05		10,535			15008 HY	10		0	0	0				0	

SBCPA002471

9/30/10 2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE PAGE 5

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT. BASIS	AMT. PRIOR DEPR.	AMT. METHOD	AMT. LIFE	AMT. DATE	AMT. DEPR.	REG. DEPR.	OWN. PCT.	POST-86 DEPR. ANNU.	REAL PROP. POST-86 DEPR.	LEAS. PER. PROP. POST-86 DEPR.	91 (OLD) AMT.	91 (NEW) AMT.
83	EQUIPMENT #5	1/01/96		14,524		15008 HY	5		0	0	0				0	0
84	SCANNERS #5	5/01/97		0		15008 MQ	5		0	0	0				0	0
85	EQUIPMENT #5	6/15/98		35,134		15008 HY	3		0	0	0				0	0
86	VIDEO SURVEILLANCE #5	10/15/99		1,064		15008 HY	5		0	0	0				0	0
87	CAR WASH #5	12/06/99		130,062		15008 HY	5		0	0	0				0	0
88	SSN #5	3/01/00		1,640	388	15008 HY	15	1/1/02	171	86		-82			0	0
89	EQUIPMENT #5	3/01/00		7,898		15008 HY	5		0	0	0				0	0
90	ICE MACHINE #5	5/01/00		2,008	372	15008 HY	7		0	0	0				0	0
91	ID SCANNER #5	10/12/00		944		15008 HY	5		0	0	0				0	0
92	EQUIPMENT #5	7/01/00		13,759	5,982	15008 MQ	5		0	0	0				0	0
93	ATM #5	1/21/04		1,529	910	15008 HY	5		0	0	0				0	0
95	EQUIPMENT #5	8/31/95		537,963		15008 HY	5		0	0	0				0	0
96	EQUIPMENT #5	1/01/96		19,624		15008 HY	5		0	0	0				0	0
97	EQUIPMENT #5	6/15/98		31,088		15008 HY	3		0	0	0				0	0
98	FOUNTAIN EQUIPMENT #5	6/15/98		5,988		15008 HY	5		0	0	0				0	0
99	VIDEO SURVEILLANCE #5	10/15/99		1,064		15008 HY	5		0	0	0				0	0
100	ID SCANNER #5	10/12/00		944		15008 HY	5		0	0	0				0	0
101	EQUIPMENT #5	7/01/00		3,314	1,441	15008 MQ	5		0	0	0				0	0
102	ATM #5	1/21/04		1,529	910	15008 HY	5		0	0	0				0	0
104	EQUIPMENT #7	1/01/96		430,174		15008 HY	5		0	0	0				0	0
105	SCANNER #7	7/31/97		0		15008 HY	5		0	0	0				0	0
106	EQUIPMENT #7	6/15/98		23,641		15008 HY	3		0	0	0				0	0
107	FOUNTAIN #7	6/15/98		6,545		15008 HY	5		0	0	0				0	0
108	VIDEO SURVEILLANCE #7	10/15/99		1,064		15008 HY	5		0	0	0				0	0
109	ID SCANNER #7	10/12/00		944		15008 HY	5		0	0	0				0	0
110	ICE MACHINE #7	2/04/02		1,500	644	15008 HY	7		0	0	0				0	0
111	EQUIPMENT #7	7/01/00		8,241	3,984	15008 MQ	5		0	0	0				0	0
112	ATM #7	1/21/04		1,529	910	15008 HY	5		0	0	0				0	0

SBCPA002472

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 6

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03-50PM

JOL	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT DATE	AMT DEPR	REG. DEPR	OWN PCT.	POST-JOB DEPR ADJ.	REAL PROP POST-JOB DEPR	LEAS PER PROP INSE	59 (EX2) AMOUNT
113	PHONE #9	8/01/99		1,866		116	15008 HY	7		0	0	0				0
114	EQUIPMENT #9	8/06/99		572,714			15008 HY	5		0	0	0				0
115	SCANNERS #9	8/15/99		1,462			15008 HY	5		0	0	0				0
116	FLOOR SCRUBBER #9	11/15/99		6,212			15008 HY	5		0	0	0				0
117	FOUNTAIN EQUIPMENT #9	4/01/00		10,082			15008 HY	5		0	0	0				0
118	ID SCANNER #9	10/12/00		944			15008 HY	5		0	0	0				0
119	ATM #9	1/21/04		1,529		810	15008 HY	5		0	0	0				0
120	EQUIPMENT CORP	6/15/95		18,887			15008 HY	10		0	0	0				0
121	EQUIPMENT CORP	6/15/98		5,800			15008 HY	5		0	0	0				0
122	FURNITURE CORP	6/15/98		58,350		12,868	15008 HY	10		0	0	0				0
123	EQUIPMENT CORP	6/15/98		437			15008 HY	3		0	0	0				0
124	SEN LLC #8	1/15/99		3,713		876	15008 HY	15	22222	473	265	0	-258			0
125	VIDEO SURVEILLANCE CORP	10/15/99		2,802			15008 HY	5		0	0	0				0
126	COPPER CORPORATE	1/05/01		6,719		580	15008 HY	5		0	0	0				0
127	HP LASERJET CORP	4/25/02		1,802		400	15008 HY	5		0	0	0				0
128	EQUIPMENT CORP	6/15/05		1,622		1,244	15008 HY	5		284	71	0	-213			0
129	COMPUTER EQUIPMENT CORP	10/31/95		71,976			15008 HY	5		0	0	0				0
130	SOFTWARE CORP	1/01/96		8,132			15008 HY	3		0	0	0				0
131	SOFTWARE CORP	6/01/96		8,520			15008 HY	3		0	0	0				0
132	COMPUTER EQUIPMENT	12/01/96		5,076			15008 HY	5		0	0	0				0
133	COMPUTER CORP	1/31/97		0		0	15008 MQ	5		0	0	0				0
134	LAPTOP COMPUTER CORP	5/31/97		0		0	15008 MQ	5		0	0	0				0
135	INTERNET COMPUTER CORP	5/15/98		1,806			15008 HY	5		0	0	0				0
136	FAX AND PRINTER CORP	9/15/98		810			15008 HY	5		0	0	0				0
137	COMPUTER & DIGITAL CAMERA	10/15/98		2,824			15008 HY	5		0	0	0				0
138	STORE COMPUTERS #1,4,5,7	11/15/98		6,835			15008 HY	5		0	0	0				0
139	COMPUTER	9/12/00		2,149			15008 HY	5		0	0	0				0
140	HP EPC COMPUTER	4/26/01		2,851		237	15008 HY	5		0	0	0				0

SBCPA002473

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 7

CLIENT PAMIAZ

CONSOLIDATED WESTERN CORPORATION

20-4690776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT DEPR	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT DATE	AMT DEPR	REG. DEPR	OWN PCT.	POST-JE DEPR ADJ.	REAL PROP DEPR	LEAS PER PROP DEPR	99 (EXD) AMOUNT
141	PERCON FALCON 6EA	10/05/01		7,438		620	15008 HY	5		0	0	0				0
142	HP LASER JET 6 EA	10/05/01		2,563		213	15008 HY	5		0	0	0				0
143	COMPUTER #1	10/11/01		1,485		124	15008 HY	5		0	0	0				0
144	OFFICE PC 4 EA	10/20/01		7,288		590	15008 HY	5		0	0	0				0
145	WIN 2000 SERVER	10/21/01		15,000		1,250	15008 HY	5		0	0	0				0
146	PCS #4 & 5	10/21/01		3,657		305	15008 HY	5		0	0	0				0
147	HP PROCURE SWITCH 24 POR	11/13/01		1,139		92	15008 HY	5		0	0	0				0
148	COMPUTER #6	11/27/01		1,425		119	15008 HY	5		0	0	0				0
149	3 TOSHIBA LAPTOPS	8/25/02		4,480		1,119	15008 HY	5		0	0	0				0
150	LAPTOP	5/25/03		1,565		652	15008 HY	5		0	0	0				0
151	COMPUTERS	6/15/05		11,624		8,866	15008 HY	5		2,031	501		-1,530			0
154	EQUIPMENT	6/01/07		134,653		78,571	15008 HY	5	.40000	16,825	11,534		-5,191			0
156	COMPUTERS	7/01/07		220,446		128,631	15008 HY	5	.40000	27,545	18,046		-8,489			0
160	COMPUTERS	5/01/08		17,347		9,280	20008 MQ	5	.40000	2,570	2,570					0
163	EQUIPMENT #1	7/13/08		4,923		798	20008 MQ	5	.40000	1,256	1,256					0
164	CARWASH EQUIPMENT # 4	12/31/09		70,215		3,511	20008 MQ	5	.40000	20,012	20,012					0
165	EQUIPMENT # 5	7/13/08		5,842		876	20008 MQ	5	.40000	1,480	1,480					0
166	EQUIPMENT #6	7/13/08		3,898		585	20008 MQ	5	.40000	994	994					0
167	EQUIPMENT # 7	11/15/08		714		36	20008 MQ	5	.40000	203	203					0
168	EQUIPMENT # 8	10/06/08		2,016		101	20008 MQ	5	.40000	575	575					0
169	EQUIPMENT # 11	7/13/08		6,945		1,042	20008 MQ	5	.40000	1,771	1,771					0
170	EQUIPMENT # 13	7/13/08		4,367		655	20008 MQ	5	.40000	1,114	1,114					0
171	EQUIPMENT # 14	11/10/08		714		36	20008 MQ	5	.40000	203	203					0
172	EQUIPMENT # 15	11/10/08		18,039		902	20008 MQ	5	.40000	5,141	5,141					0
173	EQUIPMENT # 99	12/30/08		747		37	20008 MQ	5	.40000	213	213					0
174	EQUIPMENT # 12	11/02/08		1,201		60	20008 MQ	5	.40000	342	342					0
177	MACHINERY & EQUIPMENT	3/02/10		79,216			20008 HY	5	.40000	11,882	11,882					0
TOTAL MACHINERY AND EQUIPME				10,512,430	2,888,927					148,716	104,720		-41,985	0	0	0

SBCPA002474

4537

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 8

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT BALD	AMT DEPR	REAL DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PRET	LEAS PER PROP PRET	SB (EX2) AMOUNT
	TOTAL DEPRECIATION			11,608,355	2,865,006				238,510	148,135		-90,375	0	0	0
	GRAND TOTAL DEPRECIATION			11,608,355	2,865,006				238,510	148,135		-90,375	0	0	0

SBCPA002475

2010

FEDERAL SUPPLEMENTAL INFORMATION

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

RAFFLES INSURANCE LIMITED
FISCAL YEAR END MARCH 31, 2010

STATEMENT 16

THE SHAREHOLDERS OF RAFFLES INSURANCE COMPANY LIMITED MEET FORM 5471 CATEGORY 3 AND 5 FILING REQUIREMENTS BECAUSE OF IRC SECTION 953(C). NONE OF THE SHAREHOLDERS MEET THE 10% OWNERSHIP REQUIREMENT STATED IN THE INSTRUCTIONS FOR FORM 5471 SCHEDULE B. ACCORDINGLY, NO SHAREHOLDER LIST IS REQUIRED PER THE INSTRUCTIONS.

STATEMENT 17

CATEGORY 3 FILERS ADDITIONAL FILING REQUIREMENT

AMOUNT AND TYPE OF ANY INDEBTEDNESS THE FOREIGN CORPORATION HAS WITH THE RELATED PERSONS DESCRIBED IN REGULATIONS SECTION 1.6046-1(B)(11)

N/A

NAME, ADDRESS, IDENTIFYING NUMBER, AND NUMBER OF SHARES SUBSCRIBED TO BY EACH SUBSCRIBER TO THE FOREIGN CORPORATION'S STOCK

N/A

SBCPA002476

4539

2010

ARIZONA FILING INSTRUCTIONS

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

FORM TO FILE:

FORM 120S - 2010 ARIZONA S CORPORATION INCOME TAX RETURN

SIGNATURE:

SIGN AND DATE FORM 120S, PAGE 2.

PAYMENT:

NO PAYMENT IS REQUIRED.

WHEN TO FILE:

ON OR BEFORE ^{SEPT}~~JUNE~~ 15, 2011.

WHERE TO FILE:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29079
PHOENIX, AZ 85038-9079

OTHER INSTRUCTIONS:

YOU MUST DISTRIBUTE A COPY OF THE 2010 ARIZONA SCHEDULE K-1(NR) TO EACH NONRESIDENT SHAREHOLDER.

SBCPA002477

120S

For the ☒ calendar year 2010 or ☐ fiscal year beginning 1/01/2010 and ending 9/30/2010

Business telephone number (480) 596-0090	Please Type or Print	Name CONSOLIDATED WESTERN CORPORATION Number and street or PO Box 14631 N. SCOTTSDALE ROAD # 125 City, or town, state, and ZIP Code SCOTTSDALE, AZ 85254	CHECK ONE: Original <input checked="" type="checkbox"/> Amended <input type="checkbox"/> Employer identification number (EIN) 20-4680776 AZ transaction privilege tax number VARIOUS
Business activity code number (from federal Form 1120-S) 447100			

(69) Check box if: ☐ This is a first return ☐ Name change ☐ Address change

A Arizona apportionment: (check only one) Multistate S corporations only.
☐ AIR Carrier ☐ STANDARD Sales Factor ☐ ENHANCED Sales Factor

B Is this the corporation's final Arizona return? ☒ Yes ☐ No
 If yes, check one: ☐ Dissolved ☐ Withdrawn ☒ Merged/Reorganized
 List EIN of the successor corporation, if any: **86-0436995**

C Does the S corporation conduct business within and without Arizona? ☐ Yes ☒ No

D Will a composite return be filed on Form 140NR? ☐ Yes ☒ No

E Total number of nonresident individual shareholders: **2**

F Total number of resident individual shareholders: **1**

G Total number of entity shareholders (See instructions): **1**

(82) CHECK BOX IF:
 Return filed under extension. ☒ **287**

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

1 Total distributive income (loss) — from federal Form 1120-S, Schedule K	(81)	(66)	1 -1,051,218.
---	------	------	---------------

Complete lines 2 - 11 only if the S corporation has excess net passive income or capital gains/built-in gains. An S corporation that is not required to complete lines 2 - 11 must complete lines 12 - 34 if the S corporation has a tax liability from the recapture of tax credits.

2 Excess net passive income	2	
3 Capital gains/built-in gains	3	0.
4 Total federal income subject to corporate income tax — add lines 2 and 3. WHOLLY ARIZONA S CORPORATIONS GO TO LINE 11	4	0.
5 Nonapportionable or allocable income — attach schedule. MULTISTATE S CORPORATIONS ONLY	5	
6 Apportionable income — subtract line 5 from line 4. Multistate S corporations only	6	
7 Arizona apportionment ratio — from Schedule A or Schedule ACA	7	
8 Income apportioned to Arizona — line 6 multiplied by line 7. Multistate S corporations only	8	
9 Other income allocated to Arizona — attach schedule. Multistate S corporations only	9	
10 Total income attributable to Arizona — add lines 8 and 9	10	
11 Net income subject to Arizona corporate income tax. Wholly Arizona S corporations — enter amount from line 4. Multistate S corporations — enter amount from line 10	11	0.
12 Enter tax — see instructions before completing this line	12	0.
13 Tax from recapture of tax credits — from Form 300, Part II, line 23	13	
14 Subtotal — add lines 12 and 13	14	
15 Clean Elections Fund Tax Reduction. Check this box to send \$5 to the fund and reduce the tax (line 14) by \$5. Enter the amount of the tax reduction 15A <input type="checkbox"/>	15	
16 Nonrefundable tax credits — from Arizona Form 300, Part II, line 45	16	
17 Credit type — enter form no. for each credit claimed 17 <input type="checkbox"/> 3 <input type="checkbox"/> 3 <input type="checkbox"/> 3 <input type="checkbox"/> 3	17	
18 Tax liability — subtract the sum of lines 15 and 16 from line 14	18	
19 Clean Elections Fund Tax Credit. SEE INSTRUCTIONS BEFORE COMPLETING THIS LINE	19	
20 Tax liability after Clean Elections Fund tax credit — subtract line 19 from line 18	20	0.
21 Refundable tax credits. Check box(es) and enter amount(s) 21 <input type="checkbox"/> 308 <input type="checkbox"/> 342	21	
22 Extension payment made with Form 120EXT or online — see instructions	22	
23 Estimated tax payments — see instructions	23	
24 Total payments — add lines 21 through 23. Amended returns — see instructions	24	0.
25 Balance of tax due — if line 20 is larger than line 24, enter balance of tax due. Skip line 26	25	0.
26 Overpayment of tax — if line 24 is larger than line 20, enter overpayment of tax	26	
27 Penalty and interest	27	
28 Estimated tax underpayment penalty. If Form 229 is attached, check box 28A <input type="checkbox"/>	28	0.
29 Donation to Citizens Clean Elections Fund — see instructions	29	
30 Information return penalty — see instructions	30	
31 TOTAL DUE — see instructions. Payment must accompany return	31	
32 OVERPAYMENT — see instructions	32	
33 Amount of line 32 to be applied to 2011 estimated tax	33	
34 Amount to be refunded — subtract line 33 from line 32	34	

SBCPA002478

Schedule C - Shareholder Information

Form 1205 (2010) Page 3 CONSOLIDATED WESTERN CORPORATION 20-4680776

Information on Shareholders	Shareholder Name and address	Social security number and/or federal ID number	Percent of ownership	Distributive share of income (loss)	Check here if shareholder is nonresident
	PAUL MORABITO 8581 SANTA MONICA BLVE # 708 WEST HOLLYWOOD, CA 90069-4120	603-52-6049	80.00000	-840,974.	X
	EDWARD BAYUK 668 NO. PACIFIC COAST HWY # 517 LAGUNA BEACH, CA 92651	137-46-9944	10.00000	-105,122.	X
	SALVATORE MORABITO 10645 NORTH TATUM BLVD # 200-626 PHOENIX, AZ 85028	617-64-4463	10.00000	-105,122.	
		TOTALS	100.0000	-1,051,218.	

AZIRL001L 05/05/10

SBCPA002480

Nonresident Shareholder's Share of
Income and Deductions

2010

For the calendar year 2010 or fiscal year beginning 1/01/2010 and ending 9/30/2010 .

CHECK ONE: Original <input checked="" type="checkbox"/> Amended <input type="checkbox"/>		CHECK ONE: Calendar year <input type="checkbox"/> Fiscal year <input checked="" type="checkbox"/>	
Shareholder's identifying number 603-52-6049		S corporation's employer identification number 20-4680776	
Shareholder's name, address, and ZIP code PAUL MORABITO 8581 SANTA MONICA BLVE # 708 WEST HOLLYWOOD, CA 90069-4120		S corporation's name, address, and ZIP code CONSOLIDATED WESTERN CORPORATION FORMERLY P.A. MORABITO AZ & CO., LTD 14631 N. SCOTTSDALE ROAD # 125 SCOTTSDALE, AZ 85254	

Shareholder's percentage of stock ownership for the taxable year..... 80 %

Pro Rata Share Items From Federal Form 1120-S, Schedule K-1	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers Enter the Amount in Column (c) on:
1 Ordinary income (loss) from trade or business activities.....	-832,734.	1.0000	-832,734.	
2 Net income (loss) from rental real estate activities.....				
3 Net income (loss) from other rental activities.....				
4 Total - Add lines 1, 2 and 3.....	-832,734.		-832,734.	Line B11
5 Interest.....				Line B6
6 Dividends.....				Line B7
7 Royalties.....				Line B11
8 Net short-term capital gain (loss).....				Line B10
9 Net long-term capital gain (loss).....				Line B10
10 Net IRC Section 1231 gain (loss).....				Line B10
11 Deferred amount of discharge of indebtedness income included in federal income in the current year under IRC Section 108(f).....				Line B11
12 Other income (loss).....				Line B12
13 IRC Section 179 expense.....				Line B11
14 Deferred amount of original issue discount deduction included in federal income in the current year under IRC Section 108(f).....				Line B11
15 Other deductions - attach schedule.....				

SHAREHOLDER 1

ADOR 1012S (10)
Previous ADOR 91-0026

AZ0A0201L 10/01/10

(2010)

SBCPA002481

Nonresident Shareholder's Share of
Income and Deductions

2010

For the calendar year 2010 or fiscal year beginning 1/01/2010 and ending 9/30/2010

CHECK ONE: Original <input checked="" type="checkbox"/> Amended <input type="checkbox"/>		CHECK ONE: Calendar year <input type="checkbox"/> Fiscal year <input checked="" type="checkbox"/>	
Shareholder's identifying number 137-46-9944		S corporation's employer identification number 20-4680776	
Shareholder's name, address, and ZIP code EDWARD BAYUK 668 NO. PACIFIC COAST HWY # 517 LAGUNA BEACH, CA 92651		S corporation's name, address, and ZIP code CONSOLIDATED WESTERN CORPORATION FORMERLY P.A. MORABITO AZ & CO., LTD 14631 N. SCOTTSDALE ROAD # 125 SCOTTSDALE, AZ 85254	

Shareholder's percentage of stock ownership for the taxable year: 10 %

Pro Rata Share Items From Federal Form 1120-S, Schedule K-1	(a) Distributive Share Amount	(b) Arizona Apportionment Ratio	(c) Arizona Source Income	Form 140NR Filers Enter the Amount in Column (c) on:
1 Ordinary income (loss) from trade or business activities	-104,092.	1.0000	-104,092.	
2 Net income (loss) from rental real estate activities				
3 Net income (loss) from other rental activities				
4 Total - Add lines 1, 2 and 3	-104,092.		-104,092.	Line B11
5 Interest				Line B6
6 Dividends				Line B7
7 Royalties				Line B11
8 Net short-term capital gain (loss)				Line B10
9 Net long-term capital gain (loss)				Line B10
10 Net IRC Section 1231 gain (loss)				Line B10
11 Deferred amount of discharge of indebtedness income included in federal income in the current year under IRC Section 108()				Line B11
12 Other income (loss)				Line B12
13 IRC Section 179 expense				Line B11
14 Deferred amount of original issue discount deduction included in federal income in the current year under IRC Section 108()				Line B11
15 Other deductions - attach schedule				

SHAREHOLDER 2

ADOR 10238 (10)
Previous ADOR 91-0026

AZSAR0201L 10/01/10

(2010)

SBCPA002482

Application for Automatic Extension of Time to File
Corporation, Partnership, and Exempt Organization Returns

2010

For the ☐ calendar year 2010 or ☒ fiscal year beginning 1/01/2010 and ending 9/30/2010.Check box if: This is the first tax return filed under this name and EIN ☐Name, address, or EIN has changed ☒

If EIN has changed, list prior number 86-0436995

Please Type or Print	Name CONSOLIDATED WESTERN CORPORATION	Employer identification number (EIN) 20-4680776
	Number and street or PO Box 14631 N. SCOTTSDALE ROAD # 125	Business telephone number (480) 596-0090
	City, or town, state, and ZIP code SCOTTSDALE, AZ 85254	
Check type of return to be filed: Form 120 <input type="checkbox"/> Form 120A <input type="checkbox"/> Form 120S <input checked="" type="checkbox"/> Form 99T <input type="checkbox"/> Form 99 <input type="checkbox"/> Form 165 <input type="checkbox"/>		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.
All applications for an extension of time to file must be postmarked on or before the original due date of the return, unless the original due date falls on Saturday, Sunday, or a legal holiday. In that case, the application must be postmarked on or before the business day following such Saturday, Sunday, or legal holiday.		
S corporations and partnerships: Use Form 204 to request an extension of time to file a composite return for nonresident individual shareholders or nonresident individual partners on Form 140NR.		
		(81) (66)

AN ARIZONA EXTENSION CANNOT BE GRANTED FOR MORE THAN SIX MONTHS BEYOND THE ORIGINAL DUE DATE OF THE RETURN. ARIZONA WILL ACCEPT A VALID FEDERAL EXTENSION FOR THE SAME PERIOD OF TIME COVERED BY THE FEDERAL EXTENSION. THE FEDERAL EXTENSION FOR PARTNERSHIPS IS FIVE MONTHS FOR RETURNS DUE ON OR AFTER JANUARY 1, 2009.

Check one:

- ☐ Form 120, Form 120A, Form 120S, Form 99T, Form 99: This is a request for an automatic six-month extension of time until _____, to file the tax return for the taxable year ending _____.
- ☐ Form 165 only: This is a request for an automatic five-month extension of time until _____, to file the tax return for the taxable year ending _____.
- ☒ A federal extension will be used to file this tax return. This form is being used to transmit the Arizona extension payment.

Extension Payment Computation (For Forms 120, 120A, 120S, and 99T only)

1	Amount of tax for the taxable year. See instructions.	1	0.
2	Less estimated tax payments.	2	0.
3	Balance of tax -- line 1 less line 2.	3	0.
4	Enter amount of payment enclosed. See instructions. PAYMENT ENCLOSED	4	0.

Make check payable to: ARIZONA DEPARTMENT OF REVENUE. Include EIN on Payment.
Send application and payment to: Arizona Department of Revenue, PO Box 29085, Phoenix AZ 85038-9085
Send application without payment to: Arizona Department of Revenue, PO Box 29079, Phoenix AZ 85038-9079

THE TAXPAYER WILL BE LIABLE FOR THE EXTENSION UNDERPAYMENT PENALTY IF AT LEAST 90 PERCENT OF THE TAX LIABILITY DISCLOSED BY THE RETURN HAS NOT BEEN PAID BY THE ORIGINAL DUE DATE OF THE RETURN. TAXPAYERS SUBJECT TO THE EXTENSION UNDERPAYMENT PENALTY ARE NOT SUBJECT TO THE LATE PAYMENT PENALTY PRESCRIBED BY A.R.S. SECTION 42-1125(D). INTEREST ACCRUES ON ANY ADDITIONAL TAX DUE FROM THE ORIGINAL DUE DATE OF THE RETURN UNTIL PAID.

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature of officer or agent	VICE-PRESIDENT	Date
Printed Name	(480) 596-0090	Agent's TIN
	Business Phone Number	

SBCPA002483

Consolidated Western Corp.
Balance Sheet
9/30/10

	Superpumper	BWH	CWC	Combined	Adjustments		Adjusted Trialbalance	
					DR	CR	DR	CR
Cash Register Fund	2,200.00		102,970.76	105,170.76			105,170.76	
CDU Funds	84,459.50			84,459.50			84,459.50	
Cash In Bank	648,156.07	2,833.05	-	650,989.12			650,989.12	
Accounts Receivable	(308,867.01)			(308,867.01)	308,867.01			
A/R Interest on Note	564,033.00			564,033.00		564,033.00		
A/R Split	1,611,138.72			1,611,138.72		1,611,138.72		
A/R Pam	623,021.37			623,021.37				
A/R - Big Wheel		106.00		106.00		106.00		
Due From BWH	689,107.25	(595,297.99)		93,809.26				
Due From CWC - Snowshoe	5,667,331.28	53,458.00		5,720,789.28	3,000,000.00	8,720,789.28		
Due From Morabito			(1,535,748.96)	(1,535,748.96)	1,953,748.96	418,000.00		
Due From CNC								
Note rec. E. Bayduk					915,500.00		915,500.00	
Note rec. S. Morabito					898,542.48		898,542.48	
Note Receivable P. Morabito			933,000.00	933,000.00		933,000.00		
Investment in Entities			4,294,605.00	4,294,605.00		4,294,605.00		
Investment in Raffles					31,000.00		31,000.00	
A/R Credit Cards	436,056.42			436,056.42			436,056.42	
Rebates	86,472.73			86,472.73			86,472.73	
A/R ATM	53,962.20			53,962.20			53,962.20	
Inventory - Merchandise	795,961.45			795,961.45			795,961.45	
Inventory - Fuel	457,876.01	0.16		457,876.01			457,876.01	
	11,410,908.83	(538,900.78)	3,794,826.80	14,666,834.85			4,515,990.67	
Buildings & Improvements	550,428.03			550,428.03				
Equipment	1,950,155.61			1,950,155.61				
Vehicles	35,410.93			35,410.93				
Computers	329,611.05			329,611.05				
Building & Improvements	2,763.46			2,763.46				
Accum Depr & Amort	(1,353,343.58)			(1,353,343.58)				
					702,111.32	122,838.40	1,129,700.95	
					8,567,258.08	3,951.46	10,513,462.23	
					28,602.27		35,410.93	
					684,187.96	10,127,480.56	358,213.32	
							2,763.46	
							(10,796,636.18)	
							1,242,914.71	
Prepaid Expenses	122,528.97			122,528.97			122,528.97	
Deposits	117,128.00	4,155.00		121,283.00			121,283.00	
Goodwill					3,827,500.00		3,827,500.00	
Organization Expenses			175,000.00	175,000.00			175,000.00	

SBCPA002484

Consolidated Western Corp.
Balance Sheet
9/30/10

	Superpumper	BWH	CWC	Combined	Adjustments		Adjusted Trialbalance	
					DR	CR	DR	CR
Accum Amort Org Expe			(58,334.33)	(58,334.33)		116,665.67	(175,000.00)	
Assembled Workforce	200,000.00			200,000.00		200,000.00	-	
Trademark	1,282,063.00			1,282,063.00		1,282,063.00	-	
Loan Costs	6,556.34			6,556.34		6,556.34	-	
		4,155.00	116,665.67				4,071,311.97	
Total Assets	14,654,210.64	(534,745.78)	3,911,492.47	18,030,957.33			9,830,217.35	
Accounts Payable				(1,450,886.33)			(1,450,886.33)	
Due to Superpumper	(1,411,473.00)	(39,413.33)	(9,231,364.28)	(9,231,364.28)	9,231,364.28		-	
Other Accruals	(1,306,877.57)			(1,306,877.57)			(1,306,877.57)	
Payroll Taxes Payable	(47,305.00)			(47,305.00)			(47,305.00)	
Profit Sharing Plan A	(2,315.33)	145.20		(2,170.13)			(2,170.13)	
P/R Garnishment Payable	(340.49)			(340.49)			(340.49)	
Interbusiness Entity				(50,595.96)	50,595.96		-	
Sales Tax Payable	(75,575.56)			(75,575.56)			(75,575.56)	
Property Tax Payable	(217,461.15)			(217,461.15)			(217,461.15)	
Personal Property Tax Payable	(4,697.40)			(4,697.40)			(4,697.40)	
Accrued Fuel Payable	(140,016.68)			(140,016.68)			(140,016.68)	
Current Portion Long Term Liab	(1,225,702.86)			(1,225,702.86)		3,000,000.00	(4,225,702.86)	
Notes Payable	(116,252.00)			(116,252.00)			(116,252.00)	
Total Liabilities	(4,548,017.04)	(89,864.09)	(9,231,364.28)	(13,869,245.41)			(7,587,285.17)	
Common Stock			(1,000.00)	(1,000.00)			(1,000.00)	
Capital	(10,000.00)			(10,000.00)	10,000.00		-	
Additional Paid in Capital	(5,602,604.77)			(5,602,604.77)	5,602,605.00		0.23	
Corporate Distribution	900,000.00			900,000.00	1,796,370.40	950,595.96	1,745,774.44	
Draw Ed			915,500.00	915,500.00		915,500.00	-	
Draw Sam			898,542.48	898,542.48		898,542.48	-	
Retained Earnings	(4,119,799.69)	243,028.22	1,747,606.99	(2,129,164.48)	2,016,452.36	4,967,958.59	(5,080,670.71)	
Current Year Earnings	(1,273,789.14)	381,581.35	1,759,222.34	867,014.55	314,597.01	88,648.00	1,092,963.56	
CYE								
Total Equity	(10,106,193.60)	624,609.57	5,319,871.81	(4,161,712.22)	40,117,726.11	40,117,726.11	(2,242,932.48)	
	(14,654,210.64)	534,745.48	(3,911,492.47)	(18,030,957.63)			(9,830,217.65)	

SBCPA002485

Consolidated Western Corp
Income Statement
9/30/2010

	Superpumper	BWH	CWC	Total	Adjustment DR	CR	Adjusted Balance
Sales Merchandise	(12,580,215.18)			(12,580,215.18)			(12,580,215.18)
Car Wash Income	(557,551.15)			(557,551.15)			(557,551.15)
Fuel Sales	(47,576,856.66)			(47,576,856.66)			(47,576,856.66)
Interest Inc - Tax Exempt	(0.95)			(0.95)			(0.95)
Discounts Received	(489.77)			(489.77)			(489.77)
Miscellaneous Income	(55,951.99)	(450.33)		(56,402.32)		31,000.00	(87,402.32)
ATM Surcharge Income	(39,690.02)			(39,690.02)			(39,690.02)
Payphone Income	(1,157.78)			(1,157.78)			(1,157.78)
Air/Water Income	(11,615.86)			(11,615.86)			(11,615.86)
	(60,823,529.36)	(450.33)	-	(60,823,979.69)			(60,854,979.69)
COS - Merchandise	8,284,704.68			8,284,704.68			8,284,704.68
COS - Fuel	42,636,924.61	(0.16)		42,636,924.45			42,636,924.45
Salary & Wages	1,825,451.69			1,825,451.69			1,825,451.69
Payroll Tax Expense	147,777.63			147,777.63			147,777.63
P/R Worker's Comp Expense	26,810.30	4,351.76		31,162.06			31,162.06
P/R Employee Benefits	1,043.39			1,043.39			1,043.39
Store Use	522.96			522.96			522.96
Bad Merchandise	20,674.93			20,674.93			20,674.93
Quantity Discount	25,836.78			25,836.78			25,836.78
Promotions	384,900.42			384,900.42			384,900.42
Inventory Adjustment	(408,825.95)	4,351.60	-	(408,825.95)			(408,825.95)
	52,945,821.44	4,351.60	-	52,950,173.04			52,950,173.04
Gross Profit	(7,877,707.92)	3,901.27	-	(7,873,806.65)			(7,904,806.65)

SBCPA002486

Consolidated Western Corp
Income Statement
9/30/2010

	Superpumper	BWH	CWC	Total	Adjustment DR	CR	Adjusted Balance
w/off loans			136,659.78	136,659.78			136,659.78
Accounting			17,685.70	17,685.70			17,685.70
Amortization					308,040.67		308,040.67
Airplane			127,439.39	127,439.39			127,439.39
Automobile			20.00	20.00			20.00
Bank Charges	33,017.79	252.00	72.00	33,341.79			33,341.79
Cash Over/Short	11,228.53			11,228.53			11,228.53
Computer Expense	113,852.38	4,202.10		118,054.48			118,054.48
Contributions	10,300.00			10,300.00			10,300.00
Credit Card Discounts	1,041,546.53			1,041,546.53			1,041,546.53
Customer Relations	451.05			451.05			451.05
Depreciation	285,000.00			285,000.00		56,649.00	228,351.00
Discounts Given	(446,687.50)			(446,687.50)			(446,687.50)
Dues - Nondeductible	8,298.23	140.00		8,438.23			8,438.23
Employee Relations	6,929.45			6,929.45			6,929.45
Equipment Lease & Rental	13,915.00			13,915.00			13,915.00
Garbage Expense	29,281.67			29,281.67			29,281.67
Interest Expense	66,586.12			66,586.12			66,586.12
Insurance Expense	236,753.10	4,057.40		240,810.50			240,810.50
Lease Expense	3,291,935.82	364,880.69		3,656,816.51			3,656,816.51
Inventory Services	21,600.00			21,600.00			21,600.00
Legal Fees	13,993.46		214,949.23	228,942.69			228,942.69
License Fees	37,102.09	90.00		37,192.09			37,192.09
Misc Expense	1,755.82			1,755.82			1,755.82
Office	318.71			318.71			318.71
Outside Services			19,259.76	19,259.76			19,259.76
Pest Control			140,776.10	140,776.10			140,776.10
Postage	237.20			237.20			237.20
Professional Fees	1,135.79	16.50		1,152.29			1,152.29
	176,721.18			176,721.18			176,721.18

SBCPA002487

Consolidated Western Corp
Income Statement
9/30/2010

	Superpumper	BWH	CWC	Total	Adjustment DR	CR	Adjusted Balance
Lease Expense Corporate Office	303,427.50			303,427.50			303,427.50
Recruiting & Training	15,304.15			15,304.15			15,304.15
Repairs & Maintenance	289,212.71		12,321.95	301,534.66			301,534.66
Salaries Office			739,538.34	739,538.34			739,538.34
Salaries Officer			134,606.80	134,606.80			134,606.80
Car Wash Expense	171,074.33			171,074.33			171,074.33
Security Armored Car	98,398.02			98,398.02			98,398.02
Supplies Expense	78,699.35			78,699.35			78,699.35
Tax Expense	231,701.41	2,278.00		233,979.41			233,979.41
Taxes Payroll			56,051.09	56,051.09			56,051.09
Telephone	68,237.07	1,763.39	42,843.46	112,843.92			112,843.92
Travel			41,331.04	41,331.04			41,331.04
Uniforms	1,741.92			1,741.92			1,741.92
Utilities	390,849.90		1,893.06	392,742.96			392,742.96
Total Expenses	5,603,918.78	377,680.08	1,759,222.34	8,740,821.20	314,597.01	88,648.00	8,997,770.21
Net (Profit) or Loss	(1,273,789.14)	381,581.35	1,759,222.34	867,014.55	314,597.01	88,648.00	1,092,963.56

SBCPA002488

Consolidated Western Corp.
Journal entries Tax
9/30/2010

	DR	CR	P&L Effect
(1)			
Building Improvements	702,111.32		
Equipment	8,567,258.08		
Computers	28,602.27		
Goodwill	3,827,500.00		
Leasehold Improvements		122,838.40	
Furniture & Fixtures		3,951.46	
Assembled workforce		200,000.00	
Trademark		1,282,063.00	
Accumulated depreciation		8,051,095.18	
Retained earnings		3,465,523.63	
(To correct to assets acquired via purchase of company for tax purposes)			
(2)			
Retained earnings	657,386.36		
Due from officer	178,423.02		
Accumulated depreciation		835,809.38	
(To record accumulated depr. Thru 2008 and correct retained earnings)			
(3)			
Accumulated depreciation	372,371.96		
Retained earnings		372,371.96	
(To reverse 2009 depreciation recorded by company)			
(4)			
Retained earnings	794,034.00		
Accum. Amortization		255,167.00	
Accum. Depr.		538,867.00	
(To record prior year tax depreciation)			
(5)			
Note Receivable E. Bayuk	915,500.00		
Note Receivable S. Morabito	898,542.48		
Share holder draw E. bayuk		915,500.00	
Shareholder draw S. Morabito		898,542.48	
(To record as notes per tel com with client)			
(6)			
Paid in capital	1,318,000.00		
Shareholder draw		900,000.00	
Due from Paul Morabito		418,000.00	
(To reclassify advance from Paul to company)			
(7)			
Retained earnings	565,032.00		
Interest receivable		564,033.00	
Interest expense		999.00	(999.00)
(To write off the interest on the note for Paul)			

SBCPA002489

Consolidated Western Corp.
Journal entries Tax
9/30/2010

	DR	CR	P&L Effect
(8)			
Capital	10,000.00		
Paid in capital	4,284,605.00		
Investment in entities		4,294,605.00	
(To reverse out investment account)			
(9)			
Accum Amort. Organization expense		116,665.67	
Amortization organization expense	116,665.67		116,665.67
(To write off organization expense)			
(10) Reverse by Snowshoe Petroleum Inc.			
Due from CWC	3,000,000.00		
Note Payable BBVA		3,000,000.00	
(To reflect on Superpumper books, the advance from the bank that Don did not record in his books until after 9/30/10, which Virginia had recorded)			
(11)			
Accounts receivable	308,867.01		
Accounts receivable Spirit		1,611,138.72	
A/R PAM		801,444.39	
A/R Big Wheel		106.00	
A/R Due from BWH		93,809.26	
Due from CWC		8,720,789.28	
Due from Morabito	1,953,748.96		
Note receivable P. Morabito		933,000.00	
Due to Superpumper	9,231,364.28		
Shareholder draw	666,307.40		
(To remove all interco amounts)			
(12)			
Shareholder draw	1,130,063.00		
Retained earnings		1,130,063.00	
(To adjust to retained earnings to beginning balance)			
(13)			
Interest	6,556.34		6,556.34
Loan fees		6,556.34	
(To write off loan fees, loans in default)			
(14)			
Interbusiness entity	50,595.96		
Shareholder distributions		50,595.96	
(to write off balance)			

SBCPA002490

Consolidated Western Corp.
Journal entries Tax
9/30/2010

	DR	CR	P&L Effect
(15)			
Amortization expense	191,375.00		191,375.00
Accumulated depreciation	255,167.00		
Accum amort goodwill		446,542.00	
(To adjust to tax amortization)			
(16)			
Accumulated depreciation	56,649.00		
Depreciation		56,649.00	(56,649.00)
(To adjust to tax depreciation)			
(17)			
Investment Raffles	31,000.00		
Other income		31,000.00	(31,000.00)
(to transfer the Raffles Investment to CWC per form 5471)			<u>225,949.01</u>

SBCPA002491

CWC
263A
9/30/2010

	total	Production	Non Production	Mixed
COS - Merchandise	8,284,704.68	8,284,704.68		
COS - Fuel	42,636,924.45	42,636,924.45		
Salary & Wages	1,825,451.69	1,825,451.69		
Payroll Tax Expense	147,777.63	147,777.63		
P/R Worker's Comp Expense	31,162.06	31,162.06		
P/R Employee Benefits	1,043.39	1,043.39		
Store Use	522.96	522.96		
Bad Merchandise	20,674.93	20,674.93		
Quantity Discount	25,836.78	25,836.78		
Promotions	384,900.42	384,900.42		
Inventory Adjustment	(408,825.95)	(408,825.95)		
	52,950,173.04	52,950,173.04		
w/off loans	136,659.78	136,659.78		
Accounting	17,685.70		8,842.85	8,842.85
Amortization	308,040.67	308,040.67		
Airplane	127,439.39		63,719.70	63,719.70
Automobile	20.00	20.00		
Bank Charges	33,341.79	33,341.79		
Cash Over/Short	11,228.53	11,228.53		
Computer Expense	118,054.48	118,054.48		
Contributions	10,300.00	10,300.00		
Credit Card Discounts	1,041,546.53	1,041,546.53		
Customer Relations	451.05	451.05		
Depreciation	228,351.00	228,351.00		
Discounts Given	(446,687.50)	(446,687.50)		
Dues - Nondeductible	8,438.23	8,438.23		
Employee Relations	6,929.45	6,929.45		
Equipment Lease & Rental	13,915.00	13,915.00		
Garbage Expense	29,281.67	29,281.67		
Interest Expense	72,143.46	72,143.46		
Insurance Expense	314,585.14	314,585.14		
Lease Expense	3,656,816.51	3,656,816.51		
Inventory Services	21,600.00	21,600.00		
Legal Fees	228,942.69		114,471.35	114,471.35
License Fees	37,192.09	37,192.09		
Misc Expense	1,755.82	1,755.82		
Office	19,578.47	19,578.47		
Outside Services	140,776.10	140,776.10		
Pest Control	237.20	237.20		
Postage	1,152.29	1,152.29		
Professional Fees	176,721.18		88,360.59	88,360.59

SBCPA002492

Lease Expense Corporate Office	303,427.50	303,427.50		
Recruiting & Training	15,304.15	15,304.15		
Repairs & Maintenance	301,534.66		301,534.66	
Salaries Office	739,538.34	739,538.34		
Salaries Officer	134,606.80	134,606.80		
Car Wash Expense	171,074.33	171,074.33		
Security Armored Car	98,398.02	98,398.02		
Supplies Expense	78,699.35	78,699.35		
Tax Expense	233,979.41	233,979.41		
Taxes Payroll	56,051.09	56,051.09		
Telephone	112,843.92	112,843.92		
Travel	41,331.04	41,331.04		
Uniforms	1,741.92	1,741.92		
Utilities	392,742.96		392,742.96	
Total Expenses	8,997,770.21	7,752,703.63	969,672.10	275,394.48
Mixed Costs (X) <u>total 263a production costs</u>	275,394.48	0.861624986	237,286.76	
total of all costs				
<u>Absorbtion + Non Production</u>	<u>1,206,958.86</u>			
Production	7,752,703.63	0.155682317	36,941.35	

SBCPA002493

Filing Instructions

Snowshoe Petroleum, Inc.

Form 8879-S

**Amended U.S. S Corporation Income Tax Declaration for an IRS *e-file*
Return
with Electronic Filing Personal Identification Number**

Taxable Year Ended December 31, 2010

Date Due: AS SOON AS POSSIBLE.

Remittance: None is required. No amount is due or overpaid.

Signature: You are using the Personal Identification Number (PIN) for signing your return electronically. The IRS *e-file* Signature Authorization form should be signed and dated by an authorized officer of the corporation and returned to Dansa & D'Amata LLP.

Other: Initial and date the copies of the IRS *e-file* Signature Authorization and Amended Form 1120S, and retain them for your records.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Amended Form 1120S to the IRS it will delay processing of your return.

COPY

Superpumper 000271

4557

10/07/2011 10:53 AM

Form **8879-S****IRS e-file Signature Authorization
for Form 1120S**

OMB No. 1545-1863

Department of the Treasury
Internal Revenue ServiceFor calendar year 2010, or tax year beginning 09/29/10, ending 12/31/10**2010**

▶ See instructions. Do not send to the IRS. Keep for your records.

Name of corporation

SNOWSHOE PETROLEUM, INC.

Employer identification number

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	392,074
2	Gross profit (Form 1120S, line 3)	2	392,074
3	Ordinary business income (loss) (Form 1120S, line 21)	3	-121,170
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	-122,906

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2010 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize DANSA & D'ARATA LLP to enter my PIN as my signature
ERO firm name do not enter all zeros
on the corporation's 2010 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2010 electronically filed income tax return.

Officers signature ▶ SALVATORE MORABITO Date ▶ Title ▶ OFFICER

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2010 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4153, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ DAVID J. D'ARATA, CPA Date ▶ 10/07/11

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2010)

DAA

Superpumper 000272

4558

Form **7004**(Rev. December 2008)
Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**▶ **File a separate application for each return.**
▶ **See separate instructions.**

OMB No. 1545-0233

**Type or
Print**Name
SNOWSHOE PETROLEUM, INC.

Identifying number

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Number, street, and room or suite no. (If P.O. box, see instructions.)

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering
postal code)).**Note. See instructions before completing this form.****Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 9804****1a** Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 9804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms**b** Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	14	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

2 If the organization is a foreign corporation that does not have an office or place of business in the United States,
check here ☐**3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return,
check here ☐If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member
covered by this application.**Part III All Filers Must Complete This Part****4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐**5a** The application is for calendar year 20 **10**, or tax year beginning **09/29/10**, and ending **12/31/10****b** Short tax year. If this tax year is less than 12 months, check the reason:☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed**6** Tentative total tax

6 0

7 Total payments and credits (see instructions)

7 0

8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the
Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or
Electronic Funds Withdrawal (EFW) (see instructions for exceptions)

8 0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
DAA

Form 7004 (Rev. 12-2008)

Superpumper 000273

4559

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.
See separate instructions.**2010**For calendar year 2010 or tax year beginning **09/29/10** ending **12/31/10**

A S election effective date 09/29/10	TYPE OR PRINT	Name SNOWSHOE PETROLEUM, INC.	D Employer identification number
B Business activity code number (see instructions) 551112		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated 09/29/2010
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$ 2,615,207

G Is the corporation electing to be an S corporation beginning with this tax year? ☒ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☒ Amended return **STMT 1** (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **2**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales 392,074	b Less returns and allowances	c Bat	1c 392,074
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1a			3 392,074
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (see instructions - attach statement)	SEE STMT 2, 3		5 -116,328
	6 Total income (loss). Add lines 3 through 5			6 275,746
Deductions (see instructions for limitations)	7 Compensation of officers			7 230,203
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11 105,000
	12 Taxes and licenses			12 15,348
	13 Interest			13 4,965
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14
	15 Depletion (Do not deduct oil and gas depletion.)			15
	16 Advertising			16
	17 Pension, profit-sharing, etc., plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach statement)	SEE STMT 4		19 41,400
	20 Total deductions. Add lines 7 through 19			20 396,916
	21 Ordinary business income (loss). Subtract line 20 from line 6			21 -121,170
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		22a
	b Tax from Schedule D (Form 1120S)	22b		22b
	c Add lines 22a and 22b (see instructions for additional taxes)			22c
	23a 2010 estimated tax payments and 2009 overpayment credited to 2010	23a		23a
	b Tax deposited with Form 7064	23b		23b
	c Credit for federal tax paid on fuels (attach Form 4136)	23c		23c
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached		<input type="checkbox"/>	24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount from line 26. Credited to 2011 estimated tax		Refunded <input type="checkbox"/>	27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **SALVATORE MORABITO** Date _____ Title **OFFICER**

Print/Type preparer's name **DAVID J. D'ARATA, CPA** Preparer's signature **DAVID J. D'ARATA, CPA** Date **10/07/11** Check ☒ if self-employed PTIN **P00286858**

Firm's name **DANSA & D'ARATA LLP** Firm's EIN _____

Firm's address **361 DELAWARE AVE** Phone no **716-842-3900**

BUFFALO, NY 14202

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2010)

DAA

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Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: a Business activity ▶ MANAGEMENT COMPANY b Product or service ▶ MANAGEMENT COMPANY		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made?		X
4 Has this corporation filed, or is it required to file, Form 8870, Material Advisor Disclosure Statement, to provide information on any reportable transaction? ▶ <input type="checkbox"/>		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8201, Information Return for Publicly Offered Original Issue Discount Instruments. ▶ <input type="checkbox"/>		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		X
9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X

Schedule K Shareholders' Pro Rata Share Items

	Total amount
1 Ordinary business income (loss) (page 1, line 21)	1 -121,170
2 Net rental real estate income (loss) (attach Form 8825)	2
3a Other gross rental income (loss)	3a
b Expenses from other rental activities (attach statement)	3b
c Other net rental income (loss). Subtract line 3b from line 3a	3c
4 Interest income	4
5 Dividends: a Ordinary dividends	5a
b Qualified dividends	5b
6 Royalties	6
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
b Collectibles (28%) gain (loss)	Bb
c Unrecaptured section 1250 gain (attach statement)	Bc
9 Net section 1231 gain (loss) (attach Form 4797)	9
10 Other income (loss) (see instructions) Type ▶	10

Form 1120S (2010)

Form 1120S (2010) **SNOWSHOE PETROLEUM, INC.**

Page 3

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562) SEE STMT 5	11 1,116
	12a Contributions SEE STMT 6	12a 620
	b Investment interest expense	12b
	c Section 58(e)(2) expenditures (1) Type (2) Amount	12c(2)
	d Other deductions (see instructions) Type	12d
Credits	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3458)	13c
	d Other rental real estate credits (see instructions) Type	13d
	e Other rental credits (see instructions) Type	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f
	g Other credits (see instructions) Type	13g
	14a Name of country or U.S. possession	
Foreign Transactions	b Gross income from all sources	14b
	c Gross income sourced at shareholder level Foreign gross income sourced at corporate level	14c
	d Passive category	14d
	e General category	14e
	f Other (attach statement) Deductions allocated and apportioned at shareholder level	14f
	g Interest expense	14g
	h Other Deductions allocated and apportioned at corporate level to foreign source income	14h
	i Passive category	14i
	j General category	14j
	k Other (attach statement) Other information	14k
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l
	m Reduction in taxes available for credit (attach statement)	14m
	n Other foreign tax information (attach statement)	
	Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment
b Adjusted gain or loss		15b
c Depletion (other than oil and gas)		15c
d Oil, gas, and geothermal properties -- gross income		15d
e Oil, gas, and geothermal properties -- deductions		15e
f Other AMT items (attach statement)		15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a
	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required) (see instructions)	16d 230,769
	e Repayment of loans from shareholders	16e
Other Information	17a Investment income	17a
	b Investment expenses	17b
	c Dividend distributions paid from accumulated earnings and profits	17c
	d Other items and amounts (attach statement)	
Reconciliation	18 income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i	18 -122,906

Form 1120S (2010)

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Form 1120S (2010) **SNOWSHOE PETROLEUM, INC.**

Page 4

Schedule L: Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				197,054
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) STMT 7				39,892
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) STMT 8				2,378,261
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach statement)				
15	Total assets		0		2,615,207
Liabilities and Shareholders' Equity					
16	Accounts payable				4,171
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement) STMT 9				567
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				1,905,617
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				1,059,094
24	Retained earnings				-354,242
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		0		2,615,207

Schedule M-1: Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	-122,977	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not reported on books this year (itemize):		a	Tax-exempt interest: \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14 (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		STMT 11		496
STMT 10	567	567	7	Add lines 5 and 6	496
4	Add lines 1 through 3	-122,410	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	-122,906

Schedule M-2: Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	121,170	
5	Other reductions STMT 12	1,736	
6	Combine lines 1 through 5	-122,906	
7	Distributions other than dividend distributions	230,769	
8	Balance at end of tax year. Subtract line 7 from line 6	-353,675	

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Form 1120S (2010)

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4563

Schedule K-1
(Form 1120S)
Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning 09/29/10
ending 12/31/10

Final K-1

☒ Amended K-1

671110
OMB No. 1545-0132

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

SNOWSHOE PETROLEUM, INC.

C IRS Center where corporation filed return
E-FILE

Part II Information About the Shareholder

☐ Shareholder's identifying number

E. Shareholder's name, address, city, state, and ZIP code
EDWARD BAYUK

F	Shareholder's percentage of stock ownership for tax year	50.000000 %
---	--	-------------



For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -60,585	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Uncaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11 ★	Section 179 deduction 558	16 D	Items affecting shareholder basis 115,384
12 A	Other deductions 310		
		17	Other information

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2010

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4564

Form **4562**Department of the Treasury
Internal Revenue Service

(59)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2010Attachment
Sequence No. **67**

Name(s) shown on return

SNOWSHOE PETROLEUM, INC.

Identifying number

Business or activity to which this form relates

PASS-THROUGH EXPENSE FROM K-1**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
FROM SCHEDULE K-1			1,116
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,116
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,116
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	109,600
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	1,116
13	Carryover of disallowed deduction to 2011. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here: ▶		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Superpumper 000280

4566

Federal Statements

10/7/2011 10:53 AM

Statement 1 - Form 1120S, Page 1, Item H (4) - Reason for Amended Return

Description

TO CORRECT THE PASSTHROUGH INCOME FROM SUPERPUMPER, INC.

Statement 2 - Form 1120S, Page 1, Line 5 - Other Income (Loss)

<u>Description</u>	<u>Amount</u>
SUPERPUMPER, INC	\$ -116,328
TOTAL	\$ -116,328

Federal Statements

Statement 3 - Form 1120S, Page 1, Line 5 - Other Income (Loss) Pass-Through Information

Name of Entity	Address	City	State	Zip	Country
EIN SUPERPUMPER, INC		SCOTTSDALE	AZ	85254	

Federal Statements

10/7/2011 10:53 AM

Statement 4 - Form 1120S, Page 1, Line 19 - Other Deductions

Description	Amount
OFFICE EXPENSE	\$ 201
BANK SERVICE CHARGES	207
PAYROLL PROCESSING	460
PROFESSIONAL FEES	13,351
TRAVEL	27,181
TOTAL	\$ <u>41,400</u>

Federal Statements

10/7/2011 10:53 AM

Statement 5 - Form 1120S, Page 3, Schedule K, Line 11 - Section 179 Deduction

Description	Amount
SECTION 179 - PERSONAL PROP	\$ 1,116
TOTAL	\$ 1,116

Federal Statements

Statement 6 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions

Description	Cash Contrib 50%	Cash Contrib 30%	Total
PASS T-ROUGH ENTITY (SCH K-1)	\$ 620	\$ 0	\$ 620
TOTAL	\$ 620	\$ 0	\$ 620

Federal Statements

10/7/2011 10:53 AM

Statement 7 - Form 1120S, Page 4, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
LEGAL RETAINER	\$	\$ 39,892
TOTAL	\$ 0	\$ 39,892

Statement 8 - Form 1120S, Page 4, Schedule L, Line 9 - Other Investments

Description	Beginning of Year	End of Year
INVESTMENT IN SPI	\$	\$ 2,496,325
LOSS FROM SPI		-118,064
TOTAL	\$ 0	\$ 2,378,261

Statement 9 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
ACCURED PAYROLL & PAYROLL TAX	\$	\$ 567
TOTAL	\$ 0	\$ 567

Statement 10 - Form 1120S, Page 4, Schedule M-1, Line 3 - Expenses on Books Not on Return

Description	Amount
ACCURED OFFICER WAGES	\$ 567
TOTAL	\$ 567

Statement 11 - Form 1120S, Page 4, Schedule M-1, Line 6 - Deductions on Return Not on Books

Description	Amount
SUPERPUMPER K-1	\$ 496
TOTAL	\$ 496

Statement 12 - Form 1120S, Page 4, Schedule M-2, Line 5(a) - Other Reductions

Description	Amount
CHARITABLE CONTRIBUTIONS	\$ 620
SEC 179 EXPENSE	1,116
TOTAL	\$ 1,736

7-12

Superpumper 000286

4572

Federal Statements
Edward Bayuk

10/7/2011 10:53 AM

Schedule K-1, Box 11 - Section 179 Deduction

Description	Shareholder Amount
SECTION 179 - PERSONAL PROP	558
TOTAL	<u>558</u>

Superpumper 000287

4573

Federal Statements
Salvatore Morabito

10/7/2011 10:53 AM

Schedule K-1, Box 11 - Section 179 Deduction

Description	Shareholder Amount
SECTION 179 - PERSONAL PROP	558
TOTAL	558

Superpumper 000288

Federal Statements

10/7/2011 10:53 AM

Form 1120S, Page 1, Line 12 - Taxes and Licenses

Description	Amount
CORPORATING FILING	\$ 44
PAYROLL TAXES	15,304
TOTAL	<u>\$ 15,348</u>

Superpumper 000289

4575

Federal Statements

10/7/2011 10:53 AM

Form 1120S, Page 4, Schedule L, Line 20 - Mortgages, Notes, Bonds Payable in One Year or More

Description	Beginning of Year	End of Year
LOAN PAYABLE- SUPERPUMPER	\$	\$ 402,140
NOTE PAYABLE- FM		1,503,477
TOTAL	\$ 0	\$ 1,905,617

Superpumper 000290

4576

Federal Statements

10/7/2011 10:53 AM

Form 4582, Page 1, Line 11 - Business Income Limitation

Description	Amount
ORDINARY INCOME (LOSS)	\$ -121,170
SHAREHOLDER WAGES	230,770
BUSINESS INCOME	<u>109,600</u>

Superpumper 000291

4577

Filing Instructions

Snowshoe Petroleum, Inc. and Sub.

Form 1120S

Amended U.S. Income Tax Return for an S Corporation

Taxable Year Ended December 31, 2011

Date Due: AS SOON AS POSSIBLE.

Remittance: None is required. No amount is due or overpaid.

Mail To: Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0013

Signature: The return should be signed and dated by an authorized officer of the corporation.

Other: Initial and date the copy, and retain it for your records.

COPY

Superpumper 000193

4578

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0047

2011Department of the Treasury
Internal Revenue ServiceDo not file this form unless the corporation has filed or is
attaching Form 2553 to elect to be an S corporation.
See separate instructions.

For calendar year 2011 or tax year beginning

ending

A S election effective date 09/29/10	TYPE OR PRINT	Name Snowshoe Petroleum, Inc. and Sub. Number, street, and room or suite no. If a P.O. box, see instructions.	D Employer identification number
B Business activity code number (see instructions) 551112			E Date incorporated 09/29/2010
C Check if Sch. M-1 attached <input checked="" type="checkbox"/>	City or town, state, and ZIP code		F Total assets (see instructions) \$ 13,697,786
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach Form 2553 if not already filed			
H Check if: (1) <input type="checkbox"/> Final return (2) <input checked="" type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input checked="" type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation			
I Enter the number of shareholders who were shareholders during any part of the tax year Stmt 1 2			

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Merchant card and third-party payments. For 2011, enter -0-	1a	89,158,367
	1b Gross receipts or sales not reported on line 1a (see instructions)	1b	89,158,367
	1c Total. Add lines 1a and 1b	1c	89,158,367
	1d Returns and allowances plus any other adjustments (see instructions)	1d	
	2 Subtract line 1d from line 1c	2	89,158,367
	3 Cost of goods sold (attach Form 1125-A)	3	76,617,789
Deductions (see instructions for limitations)	4 Gross profit. Subtract line 2 from line 1e	4	12,540,578
	5 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	5	
	6 Other income (loss) (see instructions - attach statement)	6	
	7 Total income (loss). Add lines 3 through 5	7	12,540,578
	8 Compensation of officers	8	507,694
	9 Salaries and wages (less employment credits)	9	2,418,154
	10 Repairs and maintenance	10	323,458
	11 Bad debts	11	294
	12 Rents	12	4,862,929
	13 Taxes and licenses	13	589,289
	14 Interest	14	177,019
	15 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	15	354,578
	16 Depletion (Do not deduct oil and gas depletion)	16	
	17 Advertising	17	
	Tax and Payments	18 Pension, profit-sharing, etc., plans	18
19 Employee benefit programs		19	
20 Other deductions (attach statement)		20	4,418,181
21 Total deductions. Add lines 7 through 19		21	13,651,596
22a Ordinary business income (loss). Subtract line 20 from line 7		22a	-1,111,018
22b Excess net passive income or LIFO recapture tax (see instructions)		22b	
22c Tax from Schedule D (Form 1120S)		22c	
23a Add lines 22a and 22b (see instructions for additional taxes)		23a	
23b 2011 estimated tax payments and 2010 overpayment credited to 2011		23b	
23c Tax deposited with Form 7064		23c	
24 Credit for federal tax paid on fuels (attach Form 4136)	24		
25 Add lines 23a through 23c	25		
26 Estimated tax penalty (see instructions). Check if Form 2220 is attached	26		
27 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	27		
28 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	28		
29 Enter amount from line 26 Credited to 2012 estimated tax	29		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	Signature of officer Salvatore Morabito Date		Officer		
Paid Preparer Use Only	Print/type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	David J. D'Arata, CPA	David J. D'Arata, CPA	01/11/13		P00286858
	Firm's name Dansa & D'Arata LLP	Firm's EIN			
	Firm's address 361 Delaware Ave	14202	Phone no.	716-842-3900	

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2011)

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4579

Form 1120S (2011) **Snowshoe Petroleum, Inc. and Sub.**

Page 2

Other Information (see instructions)		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ Management company b Product or service ▶ Management company		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made? Stmt 3	X	
4	Has this corporation filed, or is it required to file, Form 9918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? ▶		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year. ▶ \$		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		X
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
10a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)?		X
b If "Yes," did the corporation file or will it file all required Forms 1099?			

Shareholders' Pro Rata Share Items		Total amount
1	Ordinary business income (loss) (page 1, line 21)	1 -1,111,018
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss)	3a
3b	Expenses from other rental activities (attach statement)	3b
3c	Other net rental income (loss). Subtract line 3b from line 3a	3c
4	Interest income	4 191,423
5	Dividends: a Ordinary dividends	5a
5b	b Qualified dividends	5b
6	Royalties	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a
8b	Collectibles (28%) gain (loss)	8b
8c	Unrecaptured section 1250 gain (attach statement)	8c
9	Net section 1231 gain (loss) (attach Form 4797)	9
10	Other income (loss) (see instructions) Type ▶ Stmt 4	10 539,514

Form 1120S (2011)

Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11
	12a Contributions See Stmt 5	12a 2,500
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)
Credits	d Other deductions (see instructions) Type ▶	12d
	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3408)	13c
	d Other rental real estate credits (see instructions) Type ▶	13d
	e Other rental credits (see instructions) Type ▶	13e
	f Alcohol and cellulosic biofuel fuels credit (attach Form 8478)	13f
Foreign Transactions	g Other credits (see instructions) Type ▶	13g
	14a Name of country or U.S. possession ▶	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	14d
	d Passive category	14e
	e General category	14e
	f Other (attach statement)	14f
	Deductions allocated and apportioned at shareholder level	14g
	g Interest expense	14h
	h Other	14h
	Deductions allocated and apportioned at corporate level to foreign source income	14i
	i Passive category	14j
	j General category	14k
k Other (attach statement)	14k	
Alternative Minimum Tax (AMT) Items	Other information	14l
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l
	m Reduction in taxes available for credit (attach statement)	14m
	n Other foreign tax information (attach statement)	15a
	15a Post-1980 depreciation adjustment	15b
	b Adjusted gain or loss	15c
Items Affecting Shareholder Basis	c Depletion (other than oil and gas)	15d
	d Oil, gas, and geothermal properties - gross income	15e
	e Oil, gas, and geothermal properties - deductions	15f
	f Other AMT items (attach statement)	16a
	16a Tax-exempt interest income	16b
Other Information	b Other tax-exempt income	16c
	c Nondeductible expenses	16d
	d Distributions (attach statement if required) (see instructions)	16e
	e Repayment of loans from shareholders	17a
Reconciliation	17a Investment income	17b
	b Investment expenses	17c
	c Dividend distributions paid from accumulated earnings and profits	18
	d Other items and amounts (attach statement)	18
18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i		-382,581

Form 1120S (2011) **Snowshoe Petroleum, Inc. and Sub.**

Page 4

Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		1,007,397		869,995
2a	Trade notes and accounts receivable	1,974,627		162,036	
b	Less allowance for bad debts		1,974,627		162,036
3	Inventories		1,476,137		1,387,065
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement) Stmt 6		442,032		
7	Loans to shareholders		7,002,224		6,564,142
8	Mortgages and real estate loans				
9	Other investments (attach statement) Stmt 7		31,000		
10a	Buildings and other depreciable assets	12,350,474		12,428,016	
b	Less accumulated depreciation	10,968,577	1,381,897	11,323,190	1,104,826
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)	3,827,500		3,827,500	
b	Less accumulated amortization	510,334	3,317,166	765,501	3,061,999
14	Other assets (attach statement) Stmt 8		172,034		547,723
15	Total assets		16,804,514		13,697,786
Liabilities and Shareholders' Equity					
16	Accounts payable		1,221,666		854,426
17	Mortgages, notes, bonds payable in less than 1 year		1,997,259		97,835
18	Other current liabilities (attach statement) Stmt 9		1,685,356		4,867,604
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		5,117,759		1,673,284
21	Other liabilities (attach statement)				
22	Capital stock		10,000		10,000
23	Additional paid-in capital		4,514,391		4,514,391
24	Retained earnings		2,258,083		1,680,246
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		16,804,514		13,697,786

Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note. Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions.

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line "8"); Line 4 less line 7	

Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	1,803,588	
2	Ordinary income from page 1, line 21		
3	Other additions Stmt 10	730,937	
4	Loss from page 1, line 21	1,111,018	
5	Other reductions Stmt 11	3,164	
6	Combine lines 1 through 5	1,420,343	
7	Distributions other than dividend distributions	644,336	
8	Balance at end of tax year. Subtract line 7 from line 6	776,007	

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**SCHEDULE N
(Form 1120)**Department of the Treasury
Internal Revenue Service
Name**Foreign Operations of U.S. Corporations**▶ Attach to Form 1120, 1120-C, 1120-IG-DISC, 1120-L, 1120-PC,
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

2011

Employer identification number (EIN)

Snowshoe Petroleum, Inc. and Sub**Foreign Operations Information**

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		X
b Enter the number of Forms 8858 attached to the tax return ▶		
2 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment.		X
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.	X	
b Enter the number of Forms 5471 attached to the tax return ▶ 1		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		X
6a At any time during the 2011 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
b If "Yes," enter the name of the foreign country ▶		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873, Extraterritorial Income Exclusion, for each transaction or group of transactions.		X
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Form **1125-A**(December 2011)
Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, and 1065-B.

OMB No. 1545-2225

Name

Snowshoe Petroleum, Inc. and Sub.

Employer identification number

1	Inventory at beginning of year	1	1,476,137
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) Stmt 12	5	76,528,717
6	Total. Add lines 1 through 5	6	78,004,854
7	Inventory at end of year	7	1,387,065
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8	76,617,789

9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost
 (ii) ☐ Lower of cost or market
 (iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐**c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)** ▶ ☐**d If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO** **9d** ☐**e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?** ☐ Yes ☒ No**f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes,"**attach explanation ☐ Yes ☒ No

For Paperwork Reduction Act Notice, see instructions.

Form **1125-A** (12-26-11)

Schedule K-1
(Form 1120S)
Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011, or tax
year beginning _____
ending _____

Final K-1

Amended K-1

OMB No. 1545-0130

**Shareholder's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and separate instructions.

A Corporation's employer identification number		1 Ordinary business income (loss) -585,509		13 Credits
B Corporation's name, address, city, state, and ZIP code Snowshoe Petroleum, Inc. and Sub.		2 Net rental real estate income (loss)		
C IRS Center where corporation filed return Ogden, UT 84201		3 Other net rental income (loss)		
D Shareholder's identifying number		4 Interest income 95,712		
E Shareholder's name, address, city, state, and ZIP code Edward Bavuk		5a Ordinary dividends		
F Shareholder's percentage of stock ownership for tax year 50.000000 %		5b Qualified dividends		14 Foreign transactions
		6 Royalties		
		7 Net short-term capital gain (loss)		
		8a Net long-term capital gain (loss)		
		8b Collectibles (28%) gain (loss)		
		9c Unrecaptured section 1250 gain		
		9 Net section 1201 gain (loss)		
		10 Other income (loss) 269,757		15 Alternative minimum tax (AMT) credits
		11 Section 179 deduction		16 Items affecting shareholder basis 332
		12 Other deductions 1,250		D 322,168
		17 Other information 95,712		

*** See attached statement for additional information.**

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2011

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Schedule K-1
(Form 1120S)
Department of the Treasury
Internal Revenue Service

2011

For calendar year 2011, or tax
year beginning _____
ending _____


Final K-1

Amended K-1

OMB No. 1545-0139

671111

**Shareholder's Share of Income, Deductions,
Credits, etc.** ▶ See back of form and separate instructions.

A Corporation's employer identification number		1 Ordinary business income (loss)	13 Credits
		-555,509	
B Corporation's name, address, city, state, and ZIP code		2 Net rental real estate income (loss)	
Snowshoe Petroleum, Inc. and Sub.			
		3 Other net rental income (loss)	
C RS Center where corporation filed return		4 Interest income	
Ogden, UT 84201		95,711	
D Shareholder's identifying number		5a Ordinary dividends	
E Shareholder's name, address, city, state, and ZIP code		5b Qualified dividends	14 Foreign transactions
Salvatore Morabito			
		6 Royalties	
		7 Net short-term capital gain (loss)	
		8a Net long-term capital gain (loss)	
		8b Collectibles (28%) gain (loss)	
		8c Recaptured section 1250 gain	
		9 Net section 1231 gain (loss)	
		10 Other income (loss)	15 Alternative minimum tax (AMT), zero
		E* 269,757	
F Shareholder's percentage of stock ownership for tax year			
50.000000 %			
		11 Section 179 deduction	16 Items affecting shareholder basis
			C* 332
		12 Other deductions	D 322,168
		A 1,250	
		17 Other information	
		A 95,711	

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2011

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SCHEDULE M-3
(Form 1120S)Department of the Treasury
Internal Revenue Service

Name of corporation

Net Income (Loss) Reconciliation for S Corporations
With Total Assets of \$10 Million or More▶ Attach to Form 1120S.
▶ See separate instructions.

OMB No. 1545-0047

2011**Snowshoe Petroleum, Inc. and Sub.**

Employer identification number

Financial Information and Net Income (Loss) Reconciliation (see instructions)**1a** Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

- ☐
- Yes.**
- Skip line 1b and complete lines 2 through 11 with respect to that income statement.
-
- ☒
- No.**
- Go to line 1b.

b Did the corporation prepare a non-tax-basis income statement for that period?

- ☒
- Yes.**
- Complete lines 2 through 11 with respect to that income statement.
-
- ☐
- No.**
- Skip lines 2 through 3b and enter the corporation's net income (loss) per its books and records on line 4a.

2 Enter the income statement period: Beginning 01/01/11 Ending 12/31/11**3a** Has the corporation's income statement been restated for the income statement period on line 2?

- ☐
- Yes.**
- (If "Yes," attach an explanation and the amount of each item restated.)
-
- ☒
- No.**

b Has the corporation's income statement been restated for any of the five income statement periods preceding the period on line 2?

- ☐
- Yes.**
- (If "Yes," attach an explanation and the amount of each item restated.)
-
- ☒
- No.**

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1**4a** **-382,678****b** Indicate accounting standard used for line 4a (see instructions):

- (1)
- ☐
- GAAP (2)
- ☐
- IFRS
-
- (3)
- ☒
- Tax-basis (4)
- ☐
- Other (specify) _____

5a Net income from nonincludible foreign entities (attach schedule)**5a** _____**b** Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)**5b** _____**6a** Net income from nonincludible U.S. entities (attach schedule)**6a** _____**b** Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)**6b** _____**7a** Net income (loss) of other foreign disregarded entities (attach schedule)**7a** _____**b** Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)**7b** _____**c** Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)**7c** _____**8** Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)**8** _____**9** Adjustment to reconcile income statement period to tax year (attach schedule)**9** _____**10** Other adjustments to reconcile to amount on line 11 (attach schedule)**10** _____**11** Net income (loss) per income statement of the corporation. Combine lines 4 through 10**11** **-382,678****Note.** Part I, line 11, must equal Part II, line 26, column (a).**12** Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a included on Part I, line 4	13,697,786	7,493,149
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d included on Part I, line 7		

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Schedule M-3 (Form 1120S) 2011

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Name of corporation

Employer identification number

Snowshoe Petroleum, Inc. and Sub.**Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return (see instructions)**

Income (Loss) items	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations (attach schedule)				
2 Gross foreign dividends not previously taxed				
3 Subpart F, GEF, and similar income inclusions (attach schedule)				
4 Gross foreign distributions previously taxed (attach schedule)				
5 Income (loss) from equity method U.S. corporations (attach schedule)				
6 U.S. dividends not eliminated in tax consolidation				
7 Income (loss) from U.S. partnerships (attach schedule)				
8 Income (loss) from foreign partnerships (attach schedule)				
9 Income (loss) from other pass-through entities (attach schedule)				
10 Items relating to reportable transactions (attach details)				
11 Interest income (attach Form 9916-A)	191,423			191,423
12 Total accrual to cash adjustment				
13 Hedging transactions				
14 Mark-to-market income (loss)				
15 Cost of goods sold (attach Form 9916-A)	76,617,789			(76,617,789)
16 Sale versus lease (for sellers and/or lessors)				
17 Section 481(a) adjustments				
18 Unearned/deferred revenue				
19 Income recognition from long-term contracts				
20 Origina-issue discount and other imputed interest				
21a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (att. details)				
g Other gain/loss on disposition of assets other than inventory				
22 Other income (loss) items with diff.				
23 Total income (loss) items. Combine lines 1 - 22	-76,426,366			-76,426,366
24 Total expense/deduction items (from Part III, line 32)	-611,073	-567	664	-610,976
25 Other items with no differences	76,654,761			76,654,761
26 Reconciliation totals. Combine lines 23 through 25	-382,678	-567	664	-382,581

Note. Line 26, column (a), must equal the amount on Part I, line 11, and column (d) must equal Form 1120S, Schedule K, line 18.

Name of corporation

Employer identification number

Snowshoe Petroleum, Inc. and Sub.**Reconciliation of Net Income (Loss) per Income Statement of the Corporation With Total Income (Loss) per Return—Expense/Deduction Items (see instructions)**

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense				
2 U.S. deferred income tax expense				
3 State and local current income tax expense				
4 State and local deferred income tax expense				
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Equity-based compensation				
8 Meals and entertainment	1,328		-664	664
9 Fines and penalties				
10 Judgments, damages, awards, and similar costs				
11 Pension and profit-sharing				
12 Other post-retirement benefits				
13 Deferred compensation				
14 Charitable contribution of cash and tangible property				
15 Charitable contribution of intangible property				
16 Current year acquisition or reorganization investment banking fees				
17 Current year acquisition or reorganization legal and accounting fees				
18 Current year acquisition/reorganization other costs				
19 Amortization/impairment of goodwill	255,167			255,167
20 Amortization of acquisition, reorganization, and start-up costs				
21 Other amortization or impairment write-offs				
22 Section 108 environmental remediation costs				
23a Depletion—Oil & Gas				
b Depletion—Other than Oil & Gas				
24 Depreciation	354,578			354,578
25 Bad debt expense				
26 Interest expense (attach Form 9915-A)				
27 Corporate owned life insurance premiums				
28 Purchase versus lease (for purchasers and/or lessees)				
29 Research and development costs				
30 Section 16 exclusion (attach schedule)				
31 Other expense/deduction items with differences (attach schedule) Stmt 13		567		567
32 Total expense/deduction items. Combine lines 1 through 31. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive	611,073	567	-664	610,976

Schedule M-3 (Form 1120S) 2011

Form **4562**Department of the Treasury
Internal Revenue Service (90)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011Attachment
Sequence No **179**

Name(s) shown on return

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Business or activity to which this form relates

Regular Depreciation**Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 20	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	45,074
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	308,706
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property	01/01/11	32,469	39 yrs.	MM	S/L	798
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	354,578
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

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Superpumper 000205

4590

Snowshoe Petroleum, Inc. and Sub.

Form 4562 (2011)

Page 2

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?			Yes	No
(a) Type of property (not vehicle first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25				
26 Property used more than 50% in a qualified business use:										
27 Property used 50% or less in a qualified business use:										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1										
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1										

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
43 Amortization of costs that began before your 2011 tax year					43 255,167
44 Total. Add amounts in column (f). See the instructions for where to report					44 255,167

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Form 4562 (2011)

Superpumper 000206

4591

Form 5471 (Rev. December 2011) Department of the Treasury Internal Revenue Service	Information Return of U.S. Persons With Respect To Certain Foreign Corporations ▶ See separate instructions. Information furnished for the foreign corporation's annual accounting period (tax year required by section 808) (see instructions) beginning 04/01/10 and ending 03/31/11	OMB No. 1545-0704 Attachment Sequence No. 121
Name of person filing this return Snowshoe Petroleum, Inc. and Sub.		A Identifying number
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) _____ City or town, state, and ZIP code		B Category of filer (See instructions. Check applicable box(es)). Stmt 14 1 (repealed) 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/>
C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <div style="text-align: right;">0.302%</div>		
Filer's tax year beginning 04/01/10 and ending 03/31/11		
D Person(s) on whose behalf this information return is filed:		
(1) Name	(2) Address	(3) Identifying number
(4) Check applicable box(es) Shareholder <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/>		
Important: Fill in all applicable lines and schedules. All information must be in English. All amounts must be stated in U.S. dollars unless otherwise indicated.		
1a Name and address of foreign corporation Raffles Insurance Limited, c/o Kensington Mgmt Grp P.O. Box 10027 George Town Cayman Island KY1-1001		b(1) Employer identification number, if any b(2) Reference D number (see instructions) c Country under whose laws incorporated Cayman Island
d Date of incorp. 09/28/84	e Principal place of business Cayman Islands	f Principal business activity code no. 524290 Insurance
		g Principal business activity U.S. Dollar
2 Provide the following information for the foreign corporation's accounting period stated above.		
a Name, address, and identifying number of branch, office or agent (if any) in the United States		b If a U.S. income tax return was filed, enter: (i) Taxable income or (loss) (ii) U.S. income tax paid (after as n/olls)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation		d Name and address (including newspaper department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation and the location of such books and records, if different
Stock of the Foreign Corporation		
(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common	323	331
Preferred	323	331

For Paperwork Reduction Act Notice, see instructions.

Form **5471** (Rev. 12-2011)

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Superpumper 000207

4592

[illegible]

Income Statement (see instructions)

Important: Report all information in functional currency in accordance with U.S. GAAP. Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for DASTM corporations.

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales	1a	150,756,062
	b Returns and allowances	1b	
	c Subtract line 1b from line 1a	1c	150,756,062
	2 Cost of goods sold	2	
	3 Gross profit (subtract line 2 from line 1c)	3	150,756,062
	4 Dividends	4	
	5 Interest	5	418,999
	6a Gross rents	6a	
	b Gross royalties and license fees	6b	
7 Net gain or (loss) on sale of capital assets	7		
8 Other income (attach schedule) Stmt 15	8	37,689,352	
9 Total income (add lines 3 through 8)	9	0 188,864,413	
Deductions	10 Compensation not deducted elsewhere	10	
	11a Rents	11a	
	b Royalties and license fees	11b	
	12 Interest	12	
	13 Depreciation not deducted elsewhere	13	
	14 Depletion	14	
	15 Taxes (exclude provision for income, war profits, and excess profits taxes)	15	
	16 Other deductions (attach schedule—exclude provision for income, war profits, and excess profits taxes) Stmt 16	16	144,138,214
	17 Total deductions (add lines 10 through 16)	17	0 144,138,214
Net Income	18 Net income or (loss) before extraordinary items, prior period adjustments, and the provision for income, war profits, and excess profits taxes (subtract line 17 from line 9)	18	0 44,726,199
	19 Extraordinary items and prior period adjustments (see instructions)	19	
	20 Provision for income, war profits, and excess profits taxes (see instructions)	20	
	21 Current year net income or (loss) per books (combine lines 18 through 20)	21	0 44,726,199

	(a) Name of country or U.S. possession	Amount of tax		
		(b) In foreign currency	(c) Conversion rate	(d) In U.S. dollars
1	U.S.			
2				
3				
4				
5				
6				
7				
8	Total			0

Balance Sheet

Important: Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash	5,508,495	20,583,048
2a	Trade notes and accounts receivable		
b	Less allowance for bad debts		
3	Inventories		
4	Other current assets (attach schedule) Stmt 17	12,952,359	12,095,654
5	Loans to shareholders and other related persons		
6	Investment in subsidiaries (attach schedule)		
7	Other investments (attach schedule) Stmt 18	296,336,170	319,277,827
8a	Buildings and other depreciable assets		
b	Less accumulated depreciation		
9a	Depletable assets		
b	Less accumulated depletion		
10	Land (net of any amortization)		
11	Intangible assets:		
a	Goodwill		
b	Organization costs		
c	Patents, trademarks, and other intangible assets		
d	Less accumulated amortization for lines 11a, b, and c		
12	Other assets (attach schedule) Stmt 19	242,271,075	215,829,379
13	Total assets	557,068,099	567,785,908
Liabilities and Shareholders' Equity			
14	Accounts payable	2,047,520	1,359,529
15	Other current liabilities (attach schedule) Stmt 20	407,412,570	383,702,550
16	Loans from shareholders and other related persons		
17	Other liabilities (attach schedule)		
18	Capital stock:		
a	Preferred stock	3	3
b	Common stock	3	3
19	Paid-in or capital surplus (attach reconciliation) Stmt 21	46,820,532	60,039,570
20	Retained earnings	100,787,471	122,684,253
21	Less cost of treasury stock		
22	Total liabilities and shareholders' equity	557,068,099	567,785,908

Form 5471 (Rev. 12-2011)

Snowshoe Petroleum, Inc. and Sub.
Raffles Insurance Limited, c/o Kensington Mgmt Grp
Other Information

Page 4

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 1 During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see the instructions for required attachment. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2 During the tax year, did the foreign corporation own an interest in any trust? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3 During the tax year, did the foreign corporation own any foreign entities that were disregarded as entities separate from their owners under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 for each entity (see instructions). | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4 During the tax year, was the foreign corporation a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 5 During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Current Earnings and Profits (see instructions)
Important: Enter the amounts on lines 1 through 5c in functional currency.

- | | | |
|--|---------------|------------------|
| 1 Current year net income or (loss) per foreign books of account | 1 | 44,726,199 |
| 2 Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions): | | |
| | Net Additions | Net Subtractions |
| a Capital gains or losses | | |
| b Depreciation and amortization | | |
| c Depletion | | |
| d Investment or incentive allowance | | |
| e Charges to statutory reserves | | |
| f Inventory adjustments | | |
| g Taxes | | |
| h Other (attach schedule) Stmt 22 | | 20,252,958 |
| 3 Total net additions | | |
| 4 Total net subtractions | | 20,252,958 |
| 5a Current earnings and profits (line 1 plus line 3 minus line 4) | 5a | 24,473,241 |
| b DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) | 5b | |
| c Combine lines 5a and 5b | 5c | 24,473,241 |
| d Current earnings and profits in U.S. dollars (line 5c translated at the appropriate exchange rate as defined in section 989(b) and the related regulations (see instructions)) | 5d | 24,473,241 |
| Enter exchange rate used for line 5d | | 1.0000 |

Summary of Shareholder's Income From Foreign Corporation (see instructions)

- | | | |
|---|---|---------|
| 1 Subpart F income (line 38b, Worksheet A in the instructions) | 1 | 539,514 |
| 2 Earnings invested in U.S. property (line 17, Worksheet B in the instructions) | 2 | |
| 3 Previously excluded subpart F income withdrawn from qualified investments (line 6b, Worksheet C in the instructions) | 3 | |
| 4 Previously excluded export trade income withdrawn from investment in export trade assets (line 7b, Worksheet D in the instructions) | 4 | |
| 5 Factoring income | 5 | |
| 6 Total of lines 1 through 5. Enter here and on your income tax return. See instructions | 6 | 539,514 |
| 7 Dividends received (translated at spot rate on payment date under section 989(b)(1)) | 7 | |
| 8 Exchange gain or (loss) on a distribution of previously taxed income | 8 | |

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| • Was any income of the foreign corporation blocked? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Did any such income become unblocked during the tax year (see section 984(b))? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- If the answer to either question is "Yes," attach an explanation.

Form 5471 (Rev. 12-2011)

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SCHEDULE J
(Form 5471)(Rev. December 2005)
Department of the Treasury
Internal Revenue Service**Accumulated Earnings and Profits (E&P)**
of Controlled Foreign Corporation

OMB No. 1545-0046

▶ Attach to Form 5471. See instructions for Form 5471.

Name of person filing Form 5471:

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Mgmt Grp

Important: Enter amounts in functional currency.	(a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance)	(b) Pre-1987 E&P Not Previously Taxed (pre-87 sec. 959(c)(3) balance)	(c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances)			(d) Total Section 964(a) E&P (combine columns (a), (b), and (c))
			(i) Earnings Invested in U.S. Property	(ii) Earnings Invested in Excess Passive Assets	(iii) Subpart F Income	
1 Balance at beginning of year	-6,246,166				19,853,289	13,607,123
2a Current year E&P	24,473,241					
b Current year deficit in E&P						
3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b)	18,227,075	0				
4 Amounts included under section 959(a) or reclassified under section 959(c) in current year	24,473,241				24,473,241	
5a Actual distributions or reclassifications of previously taxed E&P					22,829,417	
b Actual distributions of nonpreviously taxed E&P						
6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a)					21,497,113	
b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b)	-6,246,166	0				
7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.)	-6,246,166	0	0	0	21,497,113	15,250,947

For Paperwork Reduction Act Notice, see the instructions for Form 5471.

Schedule J (Form 5471) (Rev. 12-2005)

SCHEDULE O
(Form 5471)

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Organization or Reorganization of Foreign
Corporation, and Acquisitions and
Dispositions of its Stock**

▶ Attach to Form 5471. See instructions for Form 5471.

OMB No. 1545-0047

Name of person filing Form 5471

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Important:** Complete a separate Schedule O for each foreign corporation for which information must be reported.**To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

To Be Completed by U.S. Shareholders**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.**Section A-General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) share- holder last filed information return under section 6040 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
Not Applicable				

Section B-U.S. Persons Who Are Officers or Directors of the Foreign Corporation

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
Not Applicable				

Section C-Acquisition of Stock

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Not Applicable						

For Paperwork Reduction Act Notice, see the instructions for Form 5471.

Schedule O (Form 5471) (Rev. 12-2005)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

Section D-Disposition of Stock

(a) Name of shareholder(s) disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
Not Applicable						
(f) Amount received	(g) Name and address of person to whom disposition of stock was made					

Section E-Organization or Reorganization of Foreign Corporation

(a) Name and address of transferor			(b) Identifying number (if any)	(c) Date of transfer
Not Applicable				
(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation	
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)		

Section F-Additional Information

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock. ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see Instructions for an example).

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

2011

Name of common parent

Snowshoe Petroleum, Inc. and Sub.

Employer identification number

Name of subsidiary

Employer identification number

Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Section 198 environmental remediation costs				
j Amortization				
k Depletion				
l Depreciation				
m Corporate owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach sch.)				
7 Other items with no differences	76,617,789			76,617,789
8 Total cost of goods sold. Add lines 1 through 7, in columns a, b, c, and d	76,617,789			76,617,789

For Paperwork Reduction Act Notice, see page 4.

Form **8916-A** (2011)

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Interest Income					
	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income -- From outside tax affiliated group				
4b	Intercompany interest income -- From tax affiliated group				
5	Other interest income	191,423			191,423
6	Total interest income. Add lines 1 through 5. Enter total on Schedule M-3 (Forms 1120, 1120-PC, and 1120-L), Part II, line 13 or Schedule M-3 (Forms 1065 and 1120S) Part II, line 11.	191,423			191,423

Interest Expense					
	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense -- Paid to outside tax affiliated group				
3b	Intercompany interest expense -- Paid to tax affiliated group				
4	Other interest expense				
5	Total interest expense. Add lines 1 through 4. Enter total on Schedule M-3 (Form 1120) Part III, line 8; Schedule M-3 (Forms 1120-PC and 1120-L), Part III, line 36; Schedule M-3 (Form 1065) Part III, line 27; or Schedule M-3 (Form 1120S) Part III, line 26.				

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub

Consolidated Report
Form 1120S, Page 1

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub
1 a Merchant card and third-party payments				
1 b Gross receipts or sales	96,228,913	-1,070,552		89,158,361
1 c Total	96,228,913	-1,070,552		89,158,361
1 d Less returns and allowances				
1 e Net receipts or sales	96,228,913	-1,070,552		89,158,361
2 Cost of goods sold	76,617,799			76,617,799
3 Gross profit	19,611,114			19,611,114
4 Net gain or (loss) from operations				
5 Other income				
6 Total income	19,611,114	-1,070,552		12,540,578
7 Compensation of officers	507,634			507,634
8 Salaries and wages	2,418,154			2,418,154
9 Repairs and maintenance	323,458			323,458
10 Bad debts	294			294
11 Rent's	4,862,922			4,862,922
12 Taxes and licenses	589,233			589,233
13 Interest	177,019			177,019
14 Depreciation	354,578			354,578
15 Depletion				
16 Advertising				
17 Pension, profit-sharing, etc., plans				
18 Employee benefit programs				
19 Other deductions				
20 Total deductions	14,723,134	-1,070,552		13,652,582
21 Ordinary business income (loss)	-2,111,019	9		-2,111,018

SNOWSHOESC Snowshoe Petroleum, Inc. and Sub.

Consolidated Report
Form 1120S, Page 1

FYE: 12/31/2011

	PARENT Snowshoe Petroleum, Inc.	SUBSIDIARY Superpumper, Inc.
1 a Merchant card and third-party payments		
1 b Gross receipts or sales	1,190,080	89,006,839
1 c Total	1,190,080	89,006,839
1 d Less returns and allowances		
1 e Net receipts or sales	1,190,080	89,006,839
2 Cost of goods sold		76,617,784
3 Gross profit	1,190,080	12,389,055
4 Net gain or (loss) from Form 4197		
5 Other income		
6 Total income	1,190,080	12,389,055
7 Compensation of officers	507,634	
8 Salaries and wages		2,419,156
9 Repairs and maintenance		123,458
10 Bad debts		256
11 Rents		4,862,929
12 Taxes and licenses	23,327	568,962
13 Interest		177,079
14 Depreciation		354,578
15 Depletion		
16 Advertising		
17 Pension, profit-sharing, etc., plans		
18 Employee benefit programs		
19 Other deductions		
20 Total deductions	1,027,969	4,360,764
21 Ordinary business income (loss)	1,558,990	13,163,153
	-368,910	-742,109

Superpumper 000217

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule K**

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub.
1 Ordinary business income (loss):				
2 Net rental tin- estate income (loss):				
3 a Other gross rental income (loss):				
3 b Expenses from other rental activities:				
3 c Other net rental income (loss):				
4 Interest income:	191,429			191,429
5 a Ordinary dividends:				
5 b Qualified dividends:				
6 Royalties:				
7 Net short-term capital gain (loss):				
8 a Net long-term capital gain (loss):				
8 b Collectibles (28%) gain (loss):				
8 c Unrecaptured section 1250 gain:				
9 Net section 1221 gain (loss):				
10 Other income (loss):	539,514			539,514
11 Section 179 deduction:				
12 a Contributions:				
12 b Investment interest expense:				
12 c Section 59(a)(2) expenditures:	3,500			3,500
12 d Other deductions:				
13 a Low-income housing credit (section 42(f)(5)):				
13 b Low-income housing credit (other):				
13 c Qualified rehab expenditures (rental real estate):				
13 d Other rental real estate credits:				
13 e Other rental credits:				
13 f Alcohol and cellulosic biofuel fuels credit:				
13 g Other credits:				
14 a Gross income from all sources:				
14 b Gross income sourced at shareholder level:				
14 c Ego gross inc. sourced at corp level: Passive:				
14 d Ego gross inc. sourced at corp level: General:				
14 e Ego gross inc. sourced at corp level: Other:				
14 f Ego gross inc. sourced at corp level: Other:				
14 g Deductions and apportion at the level: Interest exp:				
14 h Deductions and apportion at the level: Other:				
14 i Deductions and apportion at the level: Passive:				
14 j Deductions and apportion at the level: General:				
14 k Deductions and apportion at the level: Other:				
24 l Total foreign taxes:				
24 m Reduction in taxes available for credit:				

Superpumper 000218

SNOWSHOESC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule K**

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminators	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub.
15 a Post-1986 depreciation adjustment				
15 b Adjusted gain or loss				
15 c Depletion (other than oil and gas)				
15 d Oil, gas, and geothermal prop-gross income				
15 e Oil, gas, and geothermal prop-deductions				
15 f Other AMT items				
16 a Tax-exempt interest income				
16 b Other tax-exempt income				
16 c Nonexcludable expenses	654			654
16 d Property distributions	644,336			644,336
16 e Repayment of loans from shareholders				
16 f Investment income	191,423			191,423
17 a Investment expenses				
17 b Dividend distrib. from acqm. earn and profits				
17 c Dividend distrib. from acqm. earn and profits				
18 Income / loss reconciliation	-782,581	0		-782,581

SNOWSHOOSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule K**

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

1	Ordinary business income (loss):	
2	Net rental real estate income (loss):	742,138
3	Other gross rental income (loss):	
3 a	Expenses from other rental activities:	
3 b	Other net rental income (loss):	
4	Interest income	151,423
5	Ordinary dividends	
5 a	Qualified dividends	
5 b	Royalties	
7	Net short-term capital gain (loss):	
8	Net long-term capital gain (loss):	
8 a	Collectibles (28%) gain (loss):	
8 c	Foreward section 1231 gain	
9	Net section 1231 gain (loss):	339,514
10	Other income (loss):	
11	Section 179 deduction	
12	Contributions	
12 b	Investment interest expense	
12 c	Section 59(a)(7) expenditures	
12 d	Other deductions	2,508
13	Low-income housing credit (see line 43)(b)(5):	
13 a	Low-income housing credit (other):	
13 b	Qualified rehab expenditures (rental real estate):	
13 c	Other rental real estate credits	
13 d	Other rental credits	
13 e	Alcohol and cellulose blower fuels credit	
13 f	Other credits	
13 g	Gross income from all sources	
14	Gross income sourced at shareholder level:	
14 a	Egn gross inc sourced at corp level: Passive	
14 b	Egn gross inc sourced at corp level: General	
14 c	Egn gross inc sourced at corp level: Other	
14 d	Bed alloc and appt at shr level: Interest exp	
14 e	Bed alloc and appt at shr level: Other	
14 f	Bed alloc and appt at corp level: Passive	
14 g	Bed alloc and appt at corp level: General	
14 h	Bed alloc and appt at corp level: Other	
14 i	Total foreign taxes	
14 j	Reduction in taxes available for credit	

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule K**

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

15 a	Post-1984 depreciation adjustment	
15 b	Adjusted gain or loss	
15 c	Depletion (other than oil, gas, and geothermal)	
15 d	Oil, gas, and geothermal prop. gross income	
15 e	Oil, gas, and geothermal prop. deductions	
15 f	Other AMT items	
16 a	Tax-exempt interest income	
16 b	Other tax-exempt income	564
16 c	Non-deductible expenses	645,336
16 d	Property distributions	151,423
16 e	Repayment of loans from shareholders	
17 a	Investment income	
17 b	Investment expenses	
17 c	Dividend distrib. from acum. earn. and profits	
18	Income / loss reconciliation	170,904
		-553,185

SNOWSHO CSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule L Beginning of Tax Year**

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub.
Assets				
1 Cash	1,957,097			1,957,097
2 a Trade notes and accounts receivable	1,914,627			1,914,627
2 b Less allowance for bad debts				
3 Inventories	1,476,137			1,476,137
4 U.S. government obligations				
5 Tax-exempt securities	442,032			442,032
6 Other current assets	7,002,224			7,002,224
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments	2,409,261	-2,378,261		31,000
10 a Buildings and other depreciable assets	12,358,474			12,358,474
10 b Less accumulated depreciation	18,958,577			18,958,577
11 a Depletable assets				
11 b Less accumulated depletion				
12 Land (net of any amortization)	3,827,500			3,827,500
13 a Intangible assets (amortizable only)	510,334			510,334
13 b Less accumulated amortization	172,634			172,634
14 Other assets				
15 Total assets	19,192,773	-2,378,261		16,814,514
Liabilities and Shareholders' Equity				
16 Accounts payable	1,721,666			1,721,666
17 Mortgages, notes, and bonds payable in less than 1 year	4,997,259			4,997,259
18 Other current liabilities	1,685,356			1,685,356
19 Loans from shareholders				
20 Mortgages, notes, and bonds payable in 1 year or more	5,117,759			5,117,759
21 Other liabilities				
22 Capital stock	10,000			10,000
23 Additional paid-in capital	6,892,650	-2,118,261		4,774,389
24 Retained earnings	2,354,083			2,354,083
25 Adjustments to shareholders' equity				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity	19,192,773	-2,378,261		16,814,514

Superpumper 000222

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule L Beginning of Tax Year**

FYE: 12/31/2011

PARENT SUBSIDIARY
Snowshoe Petroleum, Inc. Superpumper, Inc.

Assets			
1	Cash	197,054	810,343
2 a	Trade notes and accounts receivable		1,974,627
2 b	Less allowance for bad debts		
3	Inventory		1,476,137
4	U.S. government obligations		
5	Tax-exempt securities	39,898	402,140
6	Other current assets		7,902,224
7	Loans to shareholders		
8	Mortgage and real estate loans		
9	Other investments	2,348,261	31,602
10 a	Buildings and other depreciable assets		12,350,494
10 b	Less accumulated depreciation		10,968,577
11 a	Depletable assets		
11 b	Less accumulated depletion		
12	Land (net of any amortization)		
13 a	Intangible assets (amortizable only)		3,527,500
13 b	Less accumulated amortization		516,334
14	Other assets		172,034
15	Total assets	2,615,207	15,567,568
Liabilities and Shareholders' Equity			
16	Accounts payable	4,171	7,217,485
17	Mortgages, notes, and bonds payable in less than 1 year		1,997,259
18	Other current liabilities	587	1,884,789
19	Loans from shareholders		
20	Mortgages, notes, and bonds payable in 1 year or more	1,905,679	7,117,142
21	Other liabilities		
22	Capital stock		10,000
23	Additional paid-in capital	1,659,094	5,833,558
24	Retained earnings	-354,242	6,622,325
25	Adjustments to shareholders' equity		
26	Less cost of treasury stock		
27	Total liabilities and shareholders' equity	2,615,207	15,567,568

Superpumper 000223

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule L End of Tax Year**

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub.
Assets				
1 Cash	569,595			569,595
2 a Trade notes and accounts receivable	162,936			162,936
3 Less allowance for bad debts				
3 Inventories	1,357,065			1,357,065
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets				
7 Loans to shareholders				
8 Mortgage and real estate loans	6,554,142			6,554,142
9 Other investments	2,349,360			
10 a Buildings and other depreciable assets	12,428,016	-2,378,461		10,049,555
10 b Less accumulated depreciation	11,523,130			
11 a Depreciable assets				
11 b Less accumulated depreciation				
12 Land (net of any amortization)				
13 a Intangible assets (amortizable only)	3,827,100			3,827,100
13 b Less accumulated amortization	165,501			365,501
14 Other assets	547,723			547,723
15 Total assets	16,376,947	-2,378,461		13,998,486
Liabilities and Shareholders' Equity				
16 Accounts payable	854,426			854,426
17 Mortgages, notes, and bonds payable in less than 1 year	10,833			37,835
18 Other current liabilities	4,467,509			4,967,504
19 Loans from shareholders				
20 Mortgages, notes, and bonds payable in 1 year or more	1,673,284			1,673,284
21 Other liabilities				
22 Capital stock	10,000			10,000
23 Additional paid-in capital	6,452,650	-2,378,461		4,074,189
24 Retained earnings	1,680,349			1,680,349
25 Adjustments to shareholders' equity				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity	16,016,047	2,378,461		13,637,586

Superpumper 000224

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Consolidated Report
Form 1120S, Schedule L End of Tax Year

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

Assets		
1	Cash	575
2 a	Trade notes and accounts receivable	869,426
2 b	Loss allowance for bad debts	162,036
3	Inventories	1,387,089
4	U.S. government obligations	
5	Tax-exempt securities	
6	Other current assets	5,564,142
7	Loans to shareholders	
8	Mortgages and real estate loans	
9	Other investments	2,318,261
10 a	Buildings and other depreciable assets	
10 b	Less accumulated depreciation	12,428,016
11 a	Depletable assets	11,123,199
11 b	Less accumulated depletion	
12	Land (net of any amortization)	
13 a	Intangible assets (amortizable only)	3,827,508
13 b	Less accumulated amortization	765,561
14	Other assets	58,346
15	Total assets	449,177
		2,828,519
Liabilities and Shareholders' Equity		
16	Accounts payable	859,426
17	Mortgages, notes, and bonds payable in less than 1 year	37,835
18	Other current liabilities	4,867,664
19	Loans from shareholders	
20	Mortgages, notes, and bonds payable in 1 year or more	1,503,477
21	Other liabilities	169,807
22	Capital stock	10,908
23	Additional paid-in capital	1,859,504
24	Retained earnings	5,823,558
25	Adjustments to shareholders' equity	265,442
26	Less cost of treasury stock	1,414,804
27	Total liabilities and shareholders' equity	2,828,519
		13,248,034

Superpumper 000225

SNOWSHOOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule M-2**

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum Inc. and Sub.
Schedule M-2				
Accumulated Adjustments Account				
1 Balance at beginning of tax year	1,803,588	0		1,803,588
2 Ordinary income from page 1, line 21				
3 Other additions	730,937			730,937
4 Less from page 1, line 21	1,111,618			1,111,618
5 Other reductions	3,184			3,184
6 Combine lines 1 through 5	1,420,343			1,420,343
7 Distributions other than dividend distributions	646,326			646,326
8 Balance at end of tax year	774,017			774,017
Other Adjustments Account				
1 Balance at beginning of tax year	0	0		0
2 Other additions				
3 Other reductions				
4 Combine lines 1 through 3				
5 Distributions other than dividend distributions				
6 Balance at end of tax year				
Shareholders' Undistributed Taxable Income				
Previously Taxed				
1 Balance at beginning of tax year	0	0		0
2 Combine lines 1 through 3				
3 Distributions other than dividend distributions				
4 Balance at end of tax year				

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1120S, Schedule M-2**

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum Inc.

SUBSIDIARY
Superpumper, Inc.

Schedule M-2

Accumulated Adjustments Account

1	Balance at beginning of tax year	-153,475	2,197,263
2	Ordinary income from page 1, line 12		
3	Other additions	389,513	191,423
4	Loss from page 1, line 21	368,910	742,188
5	Other reductions	684	2,590
6	Combine lines 1 through 5	-163,735	1,664,078
7	Distributions other than dividend distributions		
8	Balance at end of tax year	-163,735	679,316

Other Adjustments Account

1	Balance at beginning of tax year	0	0
2	Other additions		
3	Other reductions		
4	Combine lines 1 through 3		
5	Distributions other than dividend distributions		
6	Balance at end of tax year		

Shareholders' Undistributed Taxable Income

Previously Taxed

1	Balance at beginning of tax year	0	0
2	Combine lines 1 through 5		
3	Distributions other than dividend distributions		
4	Balance at end of tax year		

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.
Consolidated Report
Form 1125-A

FYE: 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum, Inc. and Sub.
1 Inventory at beginning of year	1,416,137			1,416,137
2 Purchases				
3 Cost of labor				
4 Additional 201A costs				
5 Other costs	76,928,719			76,928,719
6 Total	78,344,854			78,344,854
7 Inventory at end of year	1,387,065	0		1,387,065
8 Cost of goods sold	76,957,789	0		76,957,789

SNOWSHOESC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1125-A**

FYE: 12/31/2011

	PARENT Snowshoe Petroleum, Inc.	SUBSIDIARY Superpumper, Inc.
1 Inventory at beginning of year	0	1,776,117
2 Purchases		
3 Cost of labor		
4 Additional 25% costs		
5 Other costs		76,325,717
6 Total		78,101,834
7 Inventory at end of year	0	1,337,065
8 Cost of goods sold	0	76,764,769

Superpumper 000229

Consolidated Report
Form 4562

FYE 12/31/2011

	COMBINED TOTALS	ELIMINATIONS Snowshoe Eliminations	ADJUSTMENTS	CONSOLIDATED Snowshoe Petroleum Inc. and Sub
Part I - Section 179				
2 Total cost of section 179 property placed in service				
6 Realized property				
7 Listed property				
8 Total elected cost				
9 Tentative deduction				
10 Carryover of disallowed deduction from prior year				
12 Section 179 expense deduction				
13 Carryover of disallowed deduction to next year				
Part II - Special Depreciation Allowance and Other Depreciation				
14 Special depreciation allowance for qualified property	45,074			45,074
15 Property subject to 68(c)(1)				
16 Other depreciation (including ACS)				
Part III - MACRS Depreciation				
17 MACRS deductions for assets placed in service before current year	308,706			308,706
General Depreciation System (GDS)				
19 a 3-year property				
19 b 5-year property				
19 c 7-year property				
19 d 10-year property				
19 e 15-year property				
19 f 20-year property				
19 g 25-year property				
19 h 21.5-year residential rental property				
19 i Nonresidential real property				
Alternative Depreciation System (ADS)				
20 a Class life				
20 b 12-year				
20 c 10-year				
Part IV - Summary				
21 Listed property				
22 Total depreciation	354,374			354,374
23 Section of basis attributable to 283A cost				
24 Amortization - current year	755,167			755,167
25 Amortization - prior years	255,167			255,167
26 Total amortization				

SNOWSHOOCSC Snowshoe Petroleum, Inc. and Sub.
Consolidated Report
Form 4562
FYE: 12/31/2011

PARENT
Snowshoe
Petroleum Inc.

SUBSIDIARY
Superpumper, Inc.

Part I - Section 179

1 Total cost of Section 179
property placed in service
2 Nonlisted property
3 Listed property
4 Total elected cost
5 Tentative deduction
6 Carryover of disallowed
7 deduction from prior year
8 Section 179 expense deduction
9 Carryover of disallowed
10 deduction to next year

Part II - Special Depreciation Allowance and Other Depreciation

14 Special depreciation allowance for
qualified property
15 Property subject to 168(f)(1)(i)
16 Other depreciation (including ADS)
Part III - MACRS Depreciation
17 MACRS deductions for assets placed
in service before current year

General Depreciation System (GDS)

19 a 3-year property
19 b 5-year property
19 c 7-year property
19 d 10-year property
19 e 15-year property
19 f 20-year property
19 g 25-year property
19 h 27.5-year residential, rental property
19 i Nonresidential real property

Alternative Depreciation System (ADS)

20 a Class life
20 b 12-year
20 c 10-year

Part IV - Summary

21 Listed property
22 Total depreciation
23 Portion of basis attributable to 2632 costs
24 Amortization - current year
25 Amortization - prior years
26 Total amortization

45,074

100,706

791

154,018

755,167

155,167

Federal Statements

FYE: 12/31/2011

Statement 1 - Form 1120S, Page 1, Item H (4) - Reason for Amended Return

Taxpayer is amending the original return to include a previously omitted Form 5471 disclosure and investment in such company on their balance sheet. The income from the foreign investment was previously included on the tax return as a part of revenues as the company was waiting for the information. The income has been properly reclassified from page 1 revenues to other income on schedule K. Taxable income is not affected by this disclosure.

Statement 2 - Form 1120S, Page 1, Line 19 - Other Deductions

Description	Amount
Bank Service Charges	\$ 561
Commission Expense	658,664
Computer and Internet Expense	1,899
Dues and Subscriptions	313
Insurance	10,768
Office Expense	3,217
Payroll Processing	860
Professional Fees	275,633
Relocation Expense	1,964
Telephone	355
Travel	72,504
Miscellaneous expense	567
Intercompany management fee	-1,070,552
Bank Charges	65,402
Car Wash	259,517
Cash over/short	22,781
Cleaning	23,783
Computer	37,730
Credit Card Charges	1,559,425
Discounts Given	-228,899
Dues	7,616
Insurance	281,519
Inventory Services	28,200
Lease	15,596
Management Fee	1,070,552
Misc	27,032
Office	2,274
Postage	2,448
Professional Fees	183,865
Training	13,859
Security	139,229
Supplies	120,531
Telephone	93,215
Utilities	479,922
Amortization	255,167
50% of Meals & Entertainment	664
Total	\$ 4,418,181

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Statement 3 - Form 1120S, Pg 2, Sch B, Question 3 - Did Corp Own 50% or More of Domestic Corp

EIN	Name	Percent Owned	QSub Election
	Superpumper, Inc	100.000	Yes

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Statement 4 - Form 1120S, Page 2, Schedule K, Line 10 - Other Income (Loss)

<u>Description</u>	<u>Amount</u>
Subpart F Income from CFC	\$ 539,514
Total	\$ 539,514

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Statement 5 - Form 1120S, Page 3, Schedule K, Line 12a - Cash Contributions

Description	Cash Contrib 50%	Cash Contrib 30%	Total
Misc	\$ 2,500	\$	\$ 2,500
Total	\$ 2,500	\$ 0	\$ 2,500

Federal Statements

FYE: 12/31/2011

Statement 6 - Form 1120S, Page 4, Schedule L, Line 6 - Other Current Assets

Description	Beginning of Year	End of Year
Legal Retainer	\$ 39,892	\$
Due From CWC- Snowshoe	402,140	
Total	\$ 442,032	\$ 0

Statement 7 - Form 1120S, Page 4, Schedule L, Line 9 - Other Investments

Description	Beginning of Year	End of Year
Investment in SPI	\$ 2,496,325	\$ 2,378,261
Loss from spi	-118,064	
Other investments	-2,378,261	-2,378,261
Investment in Raffles	31,000	
Total	\$ 31,000	\$ 0

Statement 8 - Form 1120S, Page 4, Schedule L, Line 14 - Other Assets

Description	Beginning of Year	End of Year
Investment-Raffles Insurance	\$	\$ 449,177
Prepaid Expenses	48,580	98,546
Deposits	123,454	
Total	\$ 172,034	\$ 547,723

Statement 9 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
Accrued Payroll & Payroll Tax	\$ 567	\$
Accrued Expenses	1,308,691	
Payroll Tax Payable	10,021	
Profit Sharing Plan A	5,372	
Sales Tax Payable	80,373	
Property Tax Payable	155,635	
Property Tax Payable	2,673	
Accrued Fuel Payable	122,024	
Accrued Liabilities		2,621,445
Line of Credit		2,246,159
Total	\$ 1,685,356	\$ 4,867,604

Federal Statements

FYE: 12/31/2011

Statement 10 - Form 1120S, Page 4, Schedule M-2, Line 3(a) - Other Additions

Description	Amount
Interest Income	\$ 191,423
Other Income	539,514
Total	\$ 730,937

Statement 11 - Form 1120S, Page 4, Schedule M-2, Line 5(a) - Other Reductions

Description	Amount
Disallowed Entertainment Exp	\$ 664
Charitable Contributions	2,500
Total	\$ 3,164

Statement 12 - Form 1125-A, Line 5 - Other Costs

<u>Description</u>	<u>Amount</u>
Cost of fuel	\$ 67,337,085
Cost of groceries/merchandise	9,191,632
Total	<u>\$ 76,528,717</u>

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Statement 13 - Schedule M-3, Page 3, Part III, Line 31 - Other Expense/Deduction Items With Differences

Description	Expense per Inc Stmt	Temporary Difference	Permanent Difference	Deduction per Tax Return
Accrued Officer Wages	\$ 0	\$ 567	\$ 0	\$ 567
Total	\$ 0	\$ 567	\$ 0	\$ 567

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

**Raffles Insurance Limited, c/o Kensington Mgmt Grp
Statement 14 - Form 5471, Page 1, Item B - Category 3 Filer Statement**

Name		Address		City		Debt	
State	Zip	Foreign Country	Country Name	ID Number	Number Shares	Debt Amount	Type
Raffles Insurance Limited KY1-1001 GU			P.O. Box 10027 Cayman Islands		George Town 331 \$		

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 15 - Form 5471, Page 2, Schedule C, Line 8 - Other Income**

<u>Description</u>	<u>Functional Currency</u>	<u>US Dollars</u>
Claims Indemnifications		\$ 14,670,572
Unrealized Gain Trading Sec.		23,016,780
Total	0	\$ 37,689,352

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 16 - Form 5471, Page 2, Schedule C, Line 16 - Other Deductions**

<u>Description</u>	<u>Functional Currency</u>	<u>US Dollars</u>
Reinsurance Premiums		\$ 13,958,095
Losses Incurred		81,753,267
Policy Acquisition Costs		37,545,439
Claims Indemnifications		7,294,250
Administrative Costs		3,587,163
Total	0	\$ 144,138,214

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 17 - Form 5471, Page 3, Schedule F, Line 4 - Other Current Assets**

Description	Beginning of Year	End of Year
Insurance Balances Rec.	\$ 10,019,060	\$ 10,816,485
Premiums Due from Ceding	2,321,096	291,407
Other Current Assets	612,203	987,762
Total	\$ 12,952,359	\$ 12,095,654

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 18 - Form 5471, Page 3, Schedule F, Line 7 - Other Investments**

Description	Beginning of Year	End of Year
Trading Securities	\$ 294,643,617	\$ 317,662,397
Other Investment	1,692,553	1,615,430
Total	\$ 296,336,170	\$ 319,277,827

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 19 - Form 5471, Page 3, Schedule F, Line 12 - Other Assets**

Description	Beginning of Year	End of Year
Provisional Claims Receivable	\$ 89,444,354	\$ 82,150,104
Loss Fund	83,715,487	73,287,583
Deferred Cash Flow Premiums	67,043,246	57,499,771
Insurance Balances Receivable	2,067,988	2,891,921
Total	\$ 242,271,075	\$ 215,829,379

Raffles Insurance Limited, c/o Kensington Mgmt Grp**Statement 20 - Form 5471, Page 3, Schedule F, Line 15 - Other Current Liabilities**

Description	Beginning of Year	End of Year
Losses Payable	\$ 10,208,990	\$ 9,167,563
Loss and Loss Reserves	99,961,629	103,770,754
Other Reserves	297,241,951	270,764,233
Total	\$ 407,412,570	\$ 383,702,550

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp

Statement 21 - Form 5471, Page 3, Schedule F, Line 19 - Paid-in or Capital Surplus

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Paid-in or Capital Surplus	\$ 46,820,532	\$ 60,039,570
Total	\$ 46,820,532	\$ 60,039,570

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp

Statement 22 - Form 5471, Page 4, Schedule H, Line 2h - Other Adjustments

<u>Description</u>	<u>Amount</u>
Provisional Claims	\$ 7,294,250
Income of Subsidiary	77,123
Unrealized Gains	-23,018,780
Reserve Discounting	-4,605,551
Total	<u>\$ -20,252,958</u>

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Edward Bayuk

Schedule K-1, Box 10, Code E - Other Income (Loss)

<u>Description</u>	<u>Shareholder Amount</u>
Subpart F Income from CFC	\$ 269,757
Total	<u>\$ 269,757</u>

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 332
Total	<u>\$ 332</u>

Superpumper 000245

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Salvatore Morabito

Schedule K-1, Box 10, Code E - Other Income (Loss)

<u>Description</u>	<u>Shareholder Amount</u>
Subpart F Income from CFC	\$ 269,757
Total	\$ 269,757

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 332
Total	\$ 332

Superpumper 000246

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Form 1120S, Page 1, Line 1b - Gross Receipts or Sales

Description	Amount
Gross Receipts	\$ 1,190,080
Gross Receipts	-1,070,552
Gross Receipts	89,038,839
Total	\$ 89,158,367

Form 1120S, Page 1, Line 10 - Bad Debts

Description	Amount
Bad Debts	\$ 294
Total	\$ 294

Form 1120S, Page 1, Line 12 - Taxes and Licenses

Description	Amount
Corporating filing	\$ 500
Payroll Taxes	21,207
CA Taxes	1,620
Licenses	61,686
Tax	302,882
Payroll Taxes	201,394
Total	\$ 589,289

Form 1120S, Page 1, Line 13 - Interest

Description	Amount
Interest Expense	\$ 177,019
Total	\$ 177,019

Superpumper 000247

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Form 1120S, Page 2, Schedule K, Line 4 - Interest Income

<u>Description</u>	<u>Amount</u>
Other Interest	\$ 191,423
Total	<u>\$ 191,423</u>

Superpumper 000248

4633

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Form 1120S, Page 3, Schedule K, Line 16c - Nondeductible Expenses

<u>Description</u>	<u>Amount</u>
Page 1 Meals/Entertainment	\$ 664
Total	\$ 664

Form 1120S, Page 3, Schedule K, Line 17a - Investment Income

<u>Description</u>	<u>Amount</u>
Interest Income	\$ 191,423
Total	\$ 191,423

Superpumper 000249

Federal Statements

FYE: 12/31/2011

Form 1120S, Page 4, Schedule L, Line 2a - Trade Notes and Accounts Receivable

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 126,670	\$ 162,036
A/R Pmt	1,294,105	
Credit Cards	414,555	
Rebates	72,471	
ATM	66,826	
Total	\$ 1,974,627	\$ 162,036

Form 1120S, Page 4, Schedule L, Line 3 - Inventories

Description	Beginning of Year	End of Year
Merchandise	\$ 831,454	\$ 814,038
Fuel	644,683	573,027
Total	\$ 1,476,137	\$ 1,387,065

Form 1120S, Page 4, Schedule L, Line 7 - Loans to Shareholders

Description	Beginning of Year	End of Year
E. Bayuk	\$ 3,518,155	\$ 1,999,483
S. Morabito	3,484,069	1,930,122
Big Wheel Holding		717,412
F. Morabito		1,917,125
Total	\$ 7,002,224	\$ 6,564,142

Form 1120S, Page 4, Schedule L, Line 17 - Mortgages, Notes, Bonds Payable in Less Than One Year

Description	Beginning of Year	End of Year
Short term payables	\$ 1,997,259	\$ 97,835
Total	\$ 1,997,259	\$ 97,835

Form 1120S, Page 4, Schedule L, Line 20 - Mortgages, Notes, Bonds Payable in One Year or More

Description	Beginning of Year	End of Year
Loan Payable- Superpumper	\$ 402,140	\$
Note Payable- PM	1,503,477	1,503,477
Long term payables	3,212,142	169,807

Federal Statements

FYE: 12/31/2011

Form 1120S, Page 4, Schedule L, Line 20 - Mortgages, Notes, Bonds Payable in One Year or More (continued)

Description	Beginning of Year	End of Year
Total	\$ 5,117,759	\$ 1,673,284

Form 1120S, Page 4, Schedule L, Line 23 - Additional Paid-In Capital

Description	Beginning of Year	End of Year
Paid-in capital	\$ 1,059,094	\$ 1,059,094
Paid-in capital	-2,378,261	-2,378,261
Paid-in capital	5,833,558	5,833,558
Total	\$ 4,514,391	\$ 4,514,391

Superpumper 000252

Schedule K-1
(Form 1120S)
Department of the Treasury
Internal Revenue Service


2011

For calendar year 2011, or tax
year beginning _____
ending _____

☐ Final K-1 ☒ Amended K-1

OMB No. 1545-0040

**Shareholder's Share of Income, Deductions,
Credits, etc.** See back of form and separate instructions.

A Corporation's employer identification number		1 Ordinary business income (loss) -555,509	13 Credits
B Corporation's name, address, city, state, and ZIP code Snowshoe Petroleum, Inc. and Sub.		2 Net rental real estate income (loss)	
C IRS Center where corporation filed return Ogden, UT 84201		3 Other net rental income (loss)	
D Shareholder's identifying number		4 Interest income 95,712	
E Shareholder's name, address, city, state, and ZIP code Edward Bavuk		5a Ordinary dividends	
F Shareholder's percentage of stock ownership for tax year 50.000000 %		5b Qualified dividends	14 Foreign transactions
		6 Royalties	
		7 Net short-term capital gain (loss)	
		8a Net long-term capital gain (loss)	
		8b Collectibles (28%) gain (loss)	
		8c Unrecaptured section 1250 gain	
		9 Net section 1251 gain (loss)	
		10 Other income (loss) E* 269,757	15 Alternative minimum tax (AMT) items
		11 Section 179 deduction	16 Items affecting shareholder basis C* 332
		12 Other deductions A 1,250	D 322,168

* See attached statement for additional information.

For Paperwork Reduction Act Notice, see Instructions for Form 1120S.

Schedule K-1 (Form 1120S) 2011

TAA

Superpumper 000253

4638

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows:	M Credits for increasing research activities	See the Shareholder's Instructions
Passive loss	N Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
Passive income	O Backup withholding	Form 1040, line 62
Nonpassive loss	P Other credits	See the Shareholder's Instructions
Nonpassive income		
2. Net rental real estate income (loss)	14. Foreign transactions	
See the Shareholder's Instructions	A Name of country or U.S. possession	Form 1118, Part I
3. Other net rental income (loss)	B Gross income from all sources	
Net income	C Gross income sourced at shareholder level	
Net loss	Foreign gross income sourced at corporate level	
4. Interest income	D Passive category	Form 1118, Part I
Form 1040, line 8a	E General category	
5a. Ordinary dividends	F Other	
Form 1040, line 8a	G Deductions allocated and apportioned at shareholder level	
5b. Qualified dividends	H Interest expense	Form 1115, Part I
Schedule E, line 3b	I Other	Form 1118, Part I
6. Royalties	J Deductions allocated and apportioned at corporate level to foreign-sourced income	
Schedule D, line 5	K Passive category	Form 1118, Part I
7. Net short-term capital gain (loss)	L General category	
Schedule D, line 12	M Other	
8a. Net long-term capital gain (loss)	N Other information	
28% Rate Gain Worksheet, line 4 (Schedule D instructions)	L Total foreign taxes paid	Form 1118, Part II
8c. Collectibles (28%) gain (loss)	M Total foreign taxes accrued	Form 1118, Part II
See the Shareholder's Instructions	N Reduction in taxes available for credit	Form 1118, line 12
9. Net section 1231 gain (loss)	O Foreign trading gross receipts	Form 8873
See the Shareholder's Instructions	P Extraterritorial income exclusion	Form 8873
10. Other income (loss)	Q Other foreign transactions	See the Shareholder's Instructions
Code		
A Other portfolio income (loss)	15. Alternative minimum tax (AMT) items	
B Two untaxed conversions	A Post-1986 depreciation adjustment	See the Shareholder's Instructions and the instructions for Form 8254
C Sec. 1256 contracts & straddles	B Adjusted gain or loss	
D Mining exploration costs recapture	C Depletion (other than oil & gas)	
E Other income (loss)	D Oil, gas, & geothermal—gross income	
See the Shareholder's Instructions	E Oil, gas, & geothermal—deductions	
11. Section 179 deduction	F Other AMT items	
See the Shareholder's Instructions		
12. Other deductions	16. Items affecting shareholder basis	
A Cash contributions (50%)	A Tax-exempt interest income	Form 1040, line 8b
B Cash contributions (30%)	B Other tax-exempt income	See the Shareholder's Instructions
C Noncash contributions (50%)	C Nondebt-related expenses	
D Noncash contributions (30%)	D Distributions	
E Capital gain property to a 50% organization (30%)	E Repayment or loan from shareholders	
F Capital gain property (20%)		
G Contributions (.00%)	17. Other information	
H Investment interest expense	A Investment income	Form 4552, line 4a
I Deductions—royalty income	B Investment expenses	Form 4552, line 5
J Section 501(c)(2) expenditures	C Qualified rehabilitation expenditures (other than rental real estate)	See the Shareholder's Instructions
K Deductions—portfolio (2% floor)	D Basis of energy property	See the Shareholder's Instructions
L Deductions—portfolio (other)	E Recapture of low-income housing credit (section 42(j)(5))	Form 8871, line 8
M Preproductive period expenses	F Recapture of low-income housing credit (other)	Form 8871, line 6
N Commercial revitalization deduction from rental real estate activities	G Recapture of investment credit	See Form 4255
O Commercial revitalization deduction from other real estate activities	H Recapture of other credits	See the Shareholder's Instructions
P Reforestation expense deduction	I Look-back interest—completed long-term contracts	See Form 8877
See Form 8877 instructions	J Look-back interest—income forecast method	See Form 8877
Q Qualified production activities income	K Dispositions of property with section 179 deductions	See the Shareholder's Instructions
R Employer's Form W-2 wages	L Recapture of section 179 deduction	
S Other deductions	M Section 453(j)(3) information	
See the Shareholder's Instructions	N Section 453(a)(3) information	
13. Credits	O Section 1260(b) information	
A Low-income housing credit (section 42(j)(3)) from pre-2007 buildings	P Interest allocated to production expenditures	
B Low-income housing credit (other) from pre-2007 buildings	Q CCF nonqualified withdrawals	
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings	R Depletion information—oil and gas	
D Low-income housing credit (other) from post-2007 buildings	S Amortization of reforestation costs	
E Qualified rehabilitation expenditures (rental real estate)	T Section 108(b) information	
F Other nonrecap. estate credit	U Other information	
G Other rental credits		
H Undistributed capital gains credit		
I Allocated and cellular fuel credit		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone and renewal community employment credit		

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SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Edward Bayuk

Schedule K-1, Box 10, Code E - Other Income (Loss)

<u>Description</u>	<u>Shareholder Amount</u>
Subpart F Income from CFC	\$ 269,757
Total	<u>\$ 269,757</u>

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 332
Total	<u>\$ 332</u>

Superpumper 000255

4640

TAXABLE YEAR
2011Shareholder's Share of Income, Deductions,
Credits, etc.CA FORM 100S
K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2011 or fiscal year beginning

month day year month day year

and ending

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

Edward Bayuk

Snowshoe Petroleum, Inc. and Sub.

A Shareholder's percentage of stock ownership at year end

50.000000%

B Reportable transaction or tax shelter registration number(s)

C Check here if this is:

(1) A final Schedule K-1

(2) An amended Schedule K-1

D What type of entity is this shareholder?

(1) Individual

(2) Estate/Trust

(3) Qualified Exempt Organization

(4) Single Member LLC

E Is this shareholder a resident of California?

X Yes

No

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Proprietary share items	(b) Amount from Federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss)	-555,509	304,872	-250,637	-7,248
	2 Net rental real estate income (loss)				
	3 Other net rental income (loss)				
	4 Interest income	95,712		95,712	2,768
	5 Dividends. See instructions				
	6 Royalties				
	7 Net short-term capital gain (loss)				
	8 Net long-term capital gain (loss)				
	9 Net Section 1231 gain (loss)				
Other income (Loss)	10 a Other portfolio income (loss) Attach schedule				
	b Other income (loss) Stmt 1	269,757		269,757	7,801
Deductions	11 Expense deduction for recovery property (IRC Section 170 and R&TC Sections 17267.2, 17267.5, and 17268) Attach schedules				
	12 a Charitable contributions Stmt 2	1,250		1,250	
	b Investment interest expense				
	c 1 Section 59(e)(2) expenditures 2 Type of expenditures				
	d Deductions-portfolio				
	e Other deductions				
Credits	13 a Low-income housing credit See instructions. Attach schedule				
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule				
	c Credits related to other rental activities. See instructions. Attach schedule				
	d Other credits. Attach schedule				
	e New jobs credit				
	14 Total withholding (equals amount on Form 592-B if calendar year)				

Edward Bayuk

Snowshoe Petroleum, Inc. and Sub.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86				
	b Adjusted gain or loss				
	c Depletion (other than oil and gas)				
	d 1 Gross income from oil, gas, and geothermal properties 2 Deductions allocable to oil, gas, and geothermal properties				
	e Other AMT items. Attach schedule				
Items Affecting Shareholder Basis	16 a Tax-exempt interest income				
	b Other tax-exempt income				
	c Nondeductible expenses	332		332	332
	d Total property distributions (including cash) other than dividends distribution reported on line 17c	322,168		322,168	322,168
	e Repayment of loans from shareholders				
Other Information	17 a Investment income. See instructions	95,712		95,712	2,768
	b Investment expenses. See instructions				
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions				
	d Other information. See instructions Stmt. 3			44,674,895	
Other State Taxes	18 a Type of income				
	b Name of state				
	c Total gross income from sources outside California. Attach schedule				
	d Total applicable deductions and losses. Attach schedule				
	e Total other state taxes. Check one: Paid <input type="checkbox"/> Accrued <input type="checkbox"/>				

Table 1 — Each shareholder's share of nonbusiness income from intangibles. See instructions.

Interest \$ _____ Royalties \$ _____ Dividends \$ _____
 1231 Gains/Losses \$ _____ Capital Gains/Losses \$ _____ Other \$ _____

FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY

Table 2 — Unitary shareholder's pro-rata share of business income and factors — See instructions.

- A. Shareholder's share of the S corporation's business income \$ _____
 B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:
 Capital Gains/Losses \$ _____ Rents/Royalties \$ _____
 1231 Gains/Losses \$ _____ Other \$ _____
 C. Shareholder's share of the S corporation's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ _____	\$ _____
Ending	\$ _____	\$ _____
Annual Rent Expense	\$ _____	\$ _____
Payroll	\$ _____	\$ _____
Sales	\$ _____	\$ _____

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements
Edward Bayuk

FYE: 12/31/2011

Statement 1 - Form 100S, Schedule K-1, Line 10b - Other Income (Loss)

Description	Federal Schedule K-1	California Adjustment	California Amount	California Source
Subpart F Income from CFC	\$ 269,757	\$ 0	\$ 269,757	
Total	\$ 269,757	\$	\$ 269,757	\$

**Statement 2 - Form 100S, Schedule K-1, Line 12a - Charitable Contributions - 50% Cash
Limitation**

Description	Federal Schedule K-1	California Adjustment	California Amount	California Source
Misc	\$ 1,250	\$ 0	\$ 1,250	
Total	\$ 1,250	\$	\$ 1,250	\$

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements

FYE: 12/31/2011

Edward Bayuk

Statement 3 - Form 100S, Schedule K-1, Line 17d - Other Information

<u>Description</u>	<u>Amount</u>
Aggregate Gross Receipts less Returns and Allowances	44,674,895

Form 100S	CA Schedule K-1 Apportionable/Allocated Income Worksheet	2011
For calendar year 2011 or fiscal year beginning _____ and ending _____		

Name Snowshoe Petroleum, Inc. and Sub.	California Corporation Number	Employer Identification Number
--	-------------------------------	--------------------------------

Shareholder's name

Shareholder's
Identifying numberShareholder's stock
Ownership percentage**Edward Bayuk****50.000000**California
Apportionment
Ratio**0.028920**

Type Of Income	Distributive Share Amount	Total Nonapportioned Or Allocated Amount	Total Subject To Apportionment	Apportioned Total	California Allocated Amount	Total California Income
Rental real estate						
Other rental income						
Interest	95,712		95,712	2,768		2,768
Dividends						
Royalties						
ST gain (loss)						
LT gain (loss)						
Sec 1231 gain (loss)						
Other portfolio						
Other income	269,757		269,757	7,801		7,801
Sec 179 expense						
Investment interest						
Deductions - portfolio						
Other deductions						
Depr adj post-86 prop						
Adjusted gain or loss						
Depletion						
Other AMT items						
Tax exempt int						
Other tax exempt inc						
Nonfed exp	332		332	10		10
Investment expense						

Superpumper 000260

Snowshoe Petroleum, Inc. and Sub.

Salvatore Morabito

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Superpumper 000261

4646

This list identifies the codes used on Schedule K-1 for all shareholders and provides summarized reporting information for shareholders who file Form 1040. For detailed reporting and filing information, see the separate Shareholder's Instructions for Schedule K-1 and the instructions for your income tax return.

	Code	Report on
1. Ordinary business income (loss). Determine whether this income (loss) is passive or nonpassive and enter on your return as follows:		
Passive loss	M Credit for increasing research activities	See the Shareholder's Instructions
Passive income	N Credit for employer social security and Medicare taxes	See the Shareholder's Instructions
Nonpassive loss	O Backup withholding	Form 1040, line 62
Nonpassive income	P Other credits	See the Shareholder's Instructions
2. Net rental real estate income (loss)		
3. Other net rental income (loss)		
Net income		
Net loss		
4. Interest income		
5a. Ordinary dividends		
5b. Qualified dividends		
5. Royalties		
7. Net short-term capital gain (loss)		
8a. Net long-term capital gain (loss)		
8b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
9. Net section 1231 gain (loss)		
10. Other income (loss)		
Code		
A Other portfolio income (loss)		
B Voluntary conversions		
C Sec. 1256 contracts & straddles		
D Mining exploration costs recapture		
E Other income (loss)		
11. Section 179 deduction		
12. Other deductions		
A Cash contributions (50%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		
I Deductions—royalty income		
J Section 59(a)(2) expenditures		
K Deductions—portfolio (2% floor)		
L Deductions—portfolio (other)		
M Preproductive well expenses		
N Commercial revitalization deduction from rental real estate activities		
O Reforestation expense deduction		
P Domestic production activities information		
Q Qualified production activities income		
R Employer's Form W-2 wages		
S Other deductions		
13. Credits		
A Low-income housing credit (section 42(i)(5)) from pre-2006 buildings		
B Low-income housing credit (other) from pre-2006 buildings		
C Low-income housing credit (section 42(i)(5)) from post-2007 buildings		
D Low-income housing credit (other) from post-2007 buildings		
E Qualified renewable energy expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
H Undistributed capital gains credit		
I Alcohol and cellulose biofuel fuels credit		
J Work opportunity credit		
K Disabled access credit		
L Empowerment zone and renewal community employment credit		
14. Foreign transactions		
A Name of country or U.S. possession		
B Gross income from all sources		
C Gross income sourced at shareholder level		
Foreign gross income sourced at corporate level		
D Passive category		
E General category		
F Other		
Deductions allocated and apportioned at shareholder level		
G Interest expense		
H Other		
Deductions allocated and apportioned at corporate level to foreign source income		
I Passive category		
J General category		
K Other		
Other information		
L Total foreign taxes paid		
M Total foreign taxes accrued		
N Reduction in taxes available for credit		
O Foreign trading gross receipts		
P Extraterritorial income exclusion		
Q Other foreign transactions		
15. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
16. Items affecting shareholder basis		
A Tax-exempt interest income		
B Other tax-exempt income		
C Nondepreciable expenses		
D Distributions		
E Repayment of loans from shareholders		
17. Other information		
A Investment income		
B Investment expenses		
C Qualified rehabilitation expenditures (other than rental real estate)		
D Bank of energy property		
E Recapture of low-income housing credit (section 42(i)(5))		
F Recapture of low-income housing credit (other)		
G Recapture of investment credit		
H Recapture of other credits		
I Look-back interest—completed long-term contracts		
J Look-back interest—income forecast method		
K Dispositions of property with section 179 deductions		
L Recapture of section 179 deduction		
M Section 455(i)(3) information		
N Section 455A(c) information		
O Section 456(b) information		
P Interest allocable to production expenditures		
Q DCF nonqualified wind waste		
R Depletion information—oil and gas		
S Amortization of reforestation costs		
T Section 1090 information		
U Other information		

DAA

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Salvatore Morabito

Schedule K-1, Box 10, Code E - Other Income (Loss)

<u>Description</u>	<u>Shareholder Amount</u>
Subpart F Income from CFC	\$ 269,757
Total	<u>\$ 269,757</u>

Schedule K-1, Box 16, Code C - Nondeductible Expenses

<u>Description</u>	<u>Shareholder Amount</u>
Page 1 Meals/Entertainment	\$ 332
Total	<u>\$ 332</u>

Superpumper 000264

TAXABLE YEAR

2011

Shareholder's Share of Income, Deductions,
Credits, etc.

CALIFORNIA SCHEDULE

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2011 or fiscal year beginning

and ending

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

Salvatore Morabito

Snowshoe Petroleum, Inc. and Sub.

A Shareholder's percentage of stock ownership at year end

50.000000%

B Reportable transaction or tax shelter registration number(s):

C Check here if this is: (1) ☐ A final Schedule K-1 (2) ☒ An amended Schedule K-1D What type of entity is this shareholder? (1) ☒ Individual (2) ☐ Estate/Trust (3) ☐ Qualified Exempt Organization (4) ☐ Single Member LLC

E Is this shareholder a resident of California?

Yes ☐ No ☒

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return

	(a) Pre-tax share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law (Combine (b) and (c) where applicable)	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss)	-555,509	304,873	-250,636	-7,248
	2 Net rental real estate income (loss)				
	3 Other net rental income (loss)				
	4 Interest income	95,711		95,711	2,768
	5 Dividends. See instructions				
	6 Royalties				
	7 Net short-term capital gain (loss)				
	8 Net long-term capital gain (loss)				
	9 Net Section 1231 gain (loss)				
Other income (Loss)	10 a Other portfolio income (loss). Attach schedule				
	b Other income (loss) Stmt 1	269,757		269,757	7,801
Deductions	11 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6, and 17268) Attach schedules				
	12 a Charitable contributions Stmt 2	1,250		1,250	
	b Investment interest expense				
	c 1 Section 59(e)(2) expenditures 2 Type of expenditures				
	d Deductions-portfolio				
	e Other deductions				
Credits	13 a Low-income housing credit. See instructions. Attach schedule				
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule				
	c Credits related to other rental activities. See instructions. Attach schedule				
	d Other credits Attach schedule				
	e New jobs credit				
	14 Total withholding (equals amount on Form 592-B if calendar year)				

Salvatore Morabit		Snowshoe Petroleum, Inc. and Sub.				
	(a) Preferable share items	(b) Amount from Federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law. Combine (b) and (c), where applicable	(e) California source amounts and credits	
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86					
	b Adjusted gain or loss					
	c Depletion (other than oil and gas)					
	d 1 Gross income from oil, gas, and geothermal properties					
	2 Deductions allocable to oil, gas, and geothermal properties					
	e Other AMT items. Attach schedule					
Items Affecting Shareholder Basis	16 a Tax-exempt interest income					
	b Other tax-exempt income					
	c Nondeductible expenses	332		332	332	
	d Total property distributions (including cash) other than dividends distribution reported on line 17c	322,168		322,168	322,168	
	e Repayment of loans from shareholders					
Other Information	17 a Investment income. See instructions	95,711		95,711	2,768	
	b Investment expenses. See instructions					
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions					
	d Other information. See instructions Stmt 3			44,674,895		
Other State Taxes	18 a Type of income					
	b Name of state					
	c Total gross income from sources outside California. Attach schedule					
	d Total applicable deductions and losses. Attach schedule					
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued					
Other Shareholder Information	Table 1 — Each shareholder's share of nonbusiness income from intangibles. See instructions.					
	Interest	\$	Royalties	\$	Dividends	\$
	1231 Gains/Losses	\$	Capital Gains/Losses	\$	Other	\$
	FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY					
	Table 2 — Unitary shareholder's pro-rata share of business income and factors. — See instructions.					
	A. Shareholder's share of the S corporation's business income \$					
	B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:					
	Capital Gains/Losses	\$	Rents/Royalties	\$		
	1231 Gains/Losses	\$	Other	\$		
	C. Shareholder's share of the S corporation's property, payroll, and sales:					
Factors		Total within and outside California	Total within California			
Property: Beginning	\$	\$	\$			
Ending	\$	\$	\$			
Annual Rent Expense	\$	\$	\$			
Payroll	\$	\$	\$			
Sales	\$	\$	\$			

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements
Salvatore Morabito

FYE: 12/31/2011

Statement 1 - Form 100S, Schedule K-1, Line 10b - Other Income (Loss)

Description	Federal Schedule K-1	California Adjustment	California Amount	California Source
Subpart F Income from CFC	\$ 269,757	\$ 0	\$ 269,757	\$ 7,802
Total	\$ 269,757	\$	\$ 269,757	\$ 7,802

**Statement 2 - Form 100S, Schedule K-1, Line 12a - Charitable Contributions - 50% Cash
Limitation**

Description	Federal Schedule K-1	California Adjustment	California Amount	California Source
Misc	\$ 1,250	\$ 0	\$ 1,250	\$ 36
Total	\$ 1,250	\$	\$ 1,250	\$ 36

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements

FYE: 12/31/2011

Salvatore Morabito

Statement 3 - Form 100S, Schedule K-1, Line 17d - Other Information

<u>Description</u>	<u>Amount</u>
Aggregate Gross Receipts less Returns and Allowances	44,674,895

Form 100S		CA Schedule K-1 Apportionable/Allocated Income Worksheet		2011
For calendar year 2011 or fiscal year beginning _____ and ending _____				
Name Snowshoe Petroleum, Inc. and Sub.		California Corporation Number	Employer Identification Number	

Shareholder's name

Shareholder's
identifying numberShareholder's stock
ownership percentage**Salvatore Morabito****50.000000**California
Apportionment
Ratio**0.028920**

Type Of Income	Distributive Share Amount	Total Nonapportioned Or Allocated Amount	Total Subject To Apportionment	Apportioned Total	California Allocated Amount	Total California Income
Rental real estate						
Other rental income						
Interest	95,711		95,711	2,768		2,768
Dividends						
Royalties						
ST gain (loss)						
LT gain (loss)						
Sec 1231 gain (loss)						
Other portfolio						
Other income	269,757		269,757	7,801		7,801
Sec 179 expense						
Investment interest						
Deductions - portfolio						
Other deductions						
Depr adj post-86 prop						
Adjusted gain or loss						
Depletion						
Other AMT items						
Tax exempt int						
Other tax exempt inc						
Nonfed exp	332		332	10		10
Investment expense						

Superpumper 000269

4654

Arizona Form 120S Return Summary

For calendar 2011 or fiscal year beginning
Snowshoe Petroleum, Inc. and Sub., and ending

Taxable Income

Total distributive income (loss)	-382,581	
Excess net passive income		
Capital gains and built-in gains		
Nonapportionable or allocable income		
Apportionment ratio		
Other income allocated to Arizona		
Arizona taxable income		<u>0</u>

Tax Computation

Income tax		
Tax from recapture of tax credits		
Clean Elections Fund tax reduction		
Nonrefundable tax credits		
Clean Elections Fund tax credit		
Total tax		<u>0</u>

Payments / Penalties

Refundable tax credits		
Extension payment		
Estimated tax payments		
Penalties and interest		
Estimated tax penalty (Form 220)		
Donation to Citizens Clean Elections Fund		
Informational return penalty		
Total payments / penalties		<u>0</u>

Tax due

Overpayment credited to next year's tax

Refund

Composite taxable income

Composite income tax

Next Year's Estimates

1st Quarter	
2nd Quarter	
3rd Quarter	
4th Quarter	
Total	<u> </u>

Apportionment

Property factor	1.000000
Payroll factor	0.884321
Sales factor	1.985314
AZ Apportionment factor	<u>0.967409</u>

Superpumper 000270

From: Dennis Vacco
Sent: Friday, September 14, 2012 8:25 AM
To: Paul Morabito
Subject: Re: PRIORITY

Does Snowshoe Properties own PS? I will have Lehman do Second Deed of Trust as collateral on Virsenet note to RW. Does RW want the note in his name or LLC. If LLC I assume Del. What name does he want it to be?

Sent from my Verizon Wireless BlackBerry

From: Paul Morabito <morabito.pa@gmail.com>
Date: Thu, 13 Sep 2012 17:10:08 -0700
To: Dennis Vacco <dvacco@lippes.com>
Subject: Re: PRIORITY

48 months or until PPM. Lowest legal rate

Paul Morabito
Chairman
US HF Cellular Communications
tel/text: (310) 339-0475
email: paul.morabito@ushfcc.com

On Sep 13, 2012, at 4:58 PM, "Dennis Vacco" <dvacco@lippes.com> wrote:

Ok, but what about the length of the loan and the interest rate?

From: Paul Morabito [<mailto:morabito.pa@gmail.com>]
Sent: Thursday, September 13, 2012 7:51 PM
To: Dennis Vacco
Subject: Re: PRIORITY

You are correct. He's getting the ps house as a second for anything above \$3M

Paul Morabito
Chairman
US HF Cellular Communications
tel/text: (310) 339-0475
email: paul.morabito@ushfcc.com

On Sep 13, 2012, at 4:38 PM, "Dennis Vacco" <dvacco@lippes.com> wrote:

Called Hufford and again left a message.

As to the notes, what is the length of the term and what is the interest rate? My notes say 2-3% but not sure that is accurate. Also do you want to give Ray security in the form of your Virsenet shares?

We can turn this quickly when we get the answers to the above.

From: Paul Morabito [<mailto:morabito.pa@gmail.com>]
Sent: Thursday, September 13, 2012 3:09 PM
To: Dennis Vacco
Subject: PRIORITY

DCV:

1. Sean Hufford and lease amendment to take affect THIS MONTH
2. revised Promissory Notes for Ray TODAY please - he is waiting on it. I NEED TO GET THIS

DONE.

--

Paul Morabito

Chairman

US HF Cellular Communications LLC / ShipCom LLC / Snowshoe Capital LLC

USA cell/text: 310.339.0475 - efax: 480.222.1062 - UK cell: 0.777.0.385385

e-mail: paul.morabito@ushfcc.com

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From: Paul Morabito [morabito.pa@gmail.com]
Sent: Monday, October 01, 2012 10:29 AM
To: Dennis Vacco
CC: Edward Bayuk; Christian Lovelace
Subject: Re: Monday work for Dennis and Christian.....

570 mortgage will stay in place. 1461 has no mortgage.

Paul Morabito
Chairman
US HF Cellular Communications
tel/text: (310) 339-0475
email: paul.morabito@ushfcc.com

On Oct 1, 2012, at 8:18 AM, "Dennis Vacco" <dvacco@lippes.com> wrote:

Edward,

Is the plan to have Galpin refinance the first mortgage on 1461 Glenneyre and to fund a second on 570 to pay off the BOA settlement?

From: Edward Bayuk [mailto:ebayuk@superpumper.com]
Sent: Monday, October 01, 2012 1:44 AM
To: Dennis Vacco
Cc: Christian Lovelace; Paul Morabito
Subject: FW: Monday work for Dennis and Christian.....

Dennis and Christian

I would like the following items accomplished on Monday:

- 1) Please contact Al Skobin at Galpin Motors, email address: ASkobin@galpin.com before noon tomorrow PST regarding Snowshoe Properties LLC, and the first mortgage on 1461 Glenneyre, Laguna Beach, CA 92651 and second mortgage on 570 Glenneyre, Laguna Beach, CA 92651.
- 2) Send Paul the new term sheet between Virsenet and Globe regarding the \$2.5 million for Port St. Lucie and the 300 HF channels by Monday.
- 3) Send the new updated \$45K monthly contract retainer between Lippes and USHFCC
- 4) Draft the settlement agreement between Herbst and PM in advance of meeting in Reno so we can discuss and review it together
- 5) There is no need for you to attend the meeting in Vermont, I will be traveling with Paul for that meeting.

Thank you

Edward Bayuk

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From: Dennis Vacco
Sent: Tuesday, December 18, 2012 7:24 PM
To: 'PM@HF911'
Subject: RE: Attorney Client Privileged Communication

Ross and I are discussing how to deal with Kennedy and another hard money in Indianapolis. The plan is to call both companies tomorrow at 11:00, Kennedy first.

I still strongly recommend a separate Steve Johnson strategy. I would propose an offer of \$1MM and an agreement to continue to pay interest on the remaining loan balance for 24 months at 100% of the interest rate versus 50% which is currently paid. We can come down on the length of time pay off the total or increase the upfront but whatever we offer is better than the alternative. This is the quickest and easiest way of buying time to the next round in March. I know you think this will be rejected outright, but we will not know unless we ask.

-----Original Message-----

From: PM@HF911 [mailto:pmorabito@hf911.org]
Sent: Tuesday, December 18, 2012 6:26 PM
To: Dennis Vacco
Subject: Attorney Client Privileged Communication

DCV

With the sale of the Reno house closing December 31st our friends in Las Vegas get a nice gift. They also acknowledge the change of ownership to just me. \$1.5 million is there bounty. If we go past December 31st the only material asset that they can lay their hands on through me is access to Edward Bayuk and Virsenet - and that is now valued at \$2.12 billion. After dilution Edward owns 72%. \$85 million is 4% of the overall value. If they want to go after me and think that they can make a claim on him, then that's there value proposition. I think we should hire the top other 5 valuation firms in DC and confirm the Brattle valuation process. Let them go at it.

Paul Morabito
Executive Vice President
Virsenet LLC / USHFCC
tel/text: (310) 339-0475
email: pmorabito@HF911.org

From: Paul Morabito [morabito.pa@gmail.com]
Sent: Wednesday, April 24, 2013 2:24 PM
To: Dennis Vacco
Subject: Re: BHI Trust

How do you do this so that Herbst cannot ever access it ?

Paul Morabito
tel/text: (310) 339-0475

On Apr 24, 2013, at 9:31 AM, "Dennis Vacco" <dvacco@lippes.com> wrote:

From: Dennis Vacco
Sent: Wednesday, April 24, 2013 12:31 PM
To: Hug, Procter (phug@mclrenolaw.com)
Cc: 'Barry Breslow'; pmitchell@lippes.com; Christian Lovelace
Subject: BHI Trust

Proctor,

It is my understanding that Art and Paul had a conversation recently about Paul's obligation to the BHI Trust as a result of the Herbst Settlement Agreement.

As a follow up to that conversation, Paul has asked me to forward the attached NDA to you. Because the information which Paul wishes to share with the Trust is extremely confidential and because he wishes to protect the identity of unrelated parties, it is imperative that this NDA be executed before we can share any additional information with you or your clients.

Please call me if you have any questions.

DENNIS C. VACCO, Esq.
Lippes Mathias Wexler Friedman LLP
665 Main Street, Suite 300
Buffalo, New York 14203
[716-853-5100](tel:716-853-5100) (office)
[716-853-5199](tel:716-853-5199) (fax)
[716-713-1679](tel:716-713-1679) (cell)
DVacco@Lippes.com

<image001.gif>

Circular 230 Disclosure. Any federal tax advice included in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding US federal tax-related penalties or (ii) promoting, marketing or recommending to another party any tax-related matter addressed herein.

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<Hinckley - SPI NDA.final.doc>

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MEMBERSHIP INTEREST PURCHASE AGREEMENT

This MEMBERSHIP INTEREST PURCHASE AGREEMENT (the "Agreement"), is made and entered into as of October 6, 2010, by and among **PAUL A. MORABITO**, an individual residing at 8581 Santa Monica Blvd., Suite 708, W. Hollywood, CA 90069 (the "Seller") and **EDWARD BAYUK**, an individual residing at 668 North Pacific Coast Hwy #517, Laguna Beach, CA 92651 (the "Purchaser").

WHEREAS, the Seller and the Purchaser are both Members of watchmyblock LLC, a Nevada limited-liability company (the "Company"); and

WHEREAS, the Seller wishes to sell to the Purchaser and the Purchaser wishes to purchase from the Seller, all of Seller's membership interests of the Company on the terms and subject to the conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the premises and the mutual covenants contained in this Agreement, the parties agree as follows:

ARTICLE I.
THE PURCHASED INTERESTS

Section 1.1 Sale of the Purchased Interests.

(a) On the Closing Date (as hereinafter defined), subject to the terms and conditions of this Agreement, Seller hereby agrees to sell, assign and otherwise transfer to Purchaser ninety-five percent (95%) of the common equity membership interest of the Company, which interest is represented by nine million five hundred thousand (9,500,000) units, not represented by certificates, owned by Seller (the "Purchased Interests") and Purchaser agrees to purchase from Seller the Purchased Interests.

(b) As payment in full for the Purchased Interests and against delivery of this Agreement therefor, on the Closing Date, the Purchaser shall deliver to the Seller, One Thousand Dollars (\$1,000.00) in immediately available funds (the "Purchase Price").

Section 1.2 Closing Date; Delivery.

(a) The closing of the purchase and sale of the Purchased Shares hereunder (the "Closing") shall be held at the offices of Lippes Mathias Wexler Friedman LLP on October 6, 2010, or at such other place or on such other date as the Purchaser and the Seller may agree (the "Closing Date").

(b) At the Closing, each of the Sellers shall deliver to the Purchaser any documents necessary to register the Purchased Interests in the name of Purchaser on the membership records of the Company.

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ARTICLE II.
REPRESENTATIONS AND WARRANTIES OF THE SELLERS

The Seller represents and warrants to the Purchaser that:

Section 2.1 Power and Authority. Seller has full power and authority to enter into and perform this Agreement and each of the other documents and instruments to be executed and delivered by him pursuant to this Agreement and to consummate the transactions contemplated hereby and thereby. This Agreement is the valid and binding obligation of Seller, enforceable against him in accordance with its terms. Seller shall effectively transfer to the Purchaser good and marketable title to the Purchased Interest, free and clear of all liabilities, liens, encumbrances and other restrictions.

ARTICLE III
REPRESENTATIONS AND WARRANTIES OF THE PURCHASER

Purchaser represents and warrants to the Seller that:

Section 3.1 Information. Purchaser is a Member of the Company and as such is familiar with the operations of the Company and has had the opportunity to review any other information necessary to make an informed decision to purchase the Purchased Interest from the Seller.

Section 3.2 Power and Authority. Purchaser has full power and authority to enter into and perform this Agreement and each of the other documents and instruments to be executed and delivered by Purchaser pursuant to this Agreement and to consummate the transactions contemplated hereby and thereby. This Agreement is the valid and binding obligation of Purchaser, enforceable against Purchaser in accordance with its terms.

ARTICLE IV
CONDITIONS TO THE OBLIGATIONS OF THE PARTIES

Section 4.1 Conditions to the Obligations of the Purchasers on the Closing Date. The obligation of the Purchaser to purchase and pay for the Purchased Interests is, at his option, subject to the satisfaction, on or before the Closing Date, of the following conditions:

(a) Representations and Warranties to be True and Correct. The representations and warranties contained in Article II shall be true, complete and correct on and as of the Closing Date.

(b) Performance. The Seller shall have performed and complied with all agreements contained herein required to be performed or complied with by them prior to or on the Closing Date.

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Section 4.2 Conditions to the Obligations of the Seller on the Closing Date. The obligation of the Seller to sell the Purchased Interests to the Purchaser on the Closing Date is, at his option, subject to the satisfaction, on or before the Closing Date, of the following conditions:

(a) Representations and Warranties to be True and Correct. The representations and warranties contained in Article III shall be true, complete and correct on and as of the Closing Date.

(b) Performance. The Purchaser shall have performed and complied with all agreements contained herein required to be performed or complied with by him prior to or on the Closing Date, including the delivery of the Purchase Price.

ARTICLE V. MISCELLANEOUS

Section 5.1 Survival of Agreements. All covenants and agreements in this Agreement or any certificate or instrument delivered to the Purchaser pursuant to or contemplated by this Agreement shall survive the Closing.

Section 5.2 Parties in Interest. All representations, covenants and agreements contained in this Agreement by or on behalf of any of the parties hereto shall bind and inure to the benefit of the respective successors and assigns of the parties hereto whether so expressed or not. Without limiting the generality of the foregoing, all representations, covenants and agreements benefiting the Purchaser shall inure to the benefit of any and all subsequent holders from time to time of the Purchased Interests.

Section 5.3 Notices. All notices, requests, consents and other communications hereunder shall be in writing and shall be delivered in person or mailed by certified or registered mail, return receipt requested, addressed as follows:

(a) if to the Purchaser:

Edward Bayuk
668 North Pacific Coast Hwy # 517
Laguna Beach, CA 92651

and

(b) if to the Seller:

Paul A. Morabito
8581 Santa Monica Blvd.
Suite 708
W. Hollywood, CA 90069

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or, in any such case, at such other address or addresses as shall have been furnished in writing by such party to the others.

Section 5.4 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New York without regard to its principles of conflicts of laws.

Section 5.5 Entire Agreement. This Agreement, including the Exhibits hereto, constitutes the sole and entire agreement of the parties with respect to the subject matter hereof. All Exhibits are hereby incorporated herein by reference.

Section 5.6 Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Section 5.7 Amendments. This Agreement may not be amended or modified, and no provisions hereof may be waived, without the written consent of the parties.

Section 5.8 Severability. If any provision of this Agreement shall be declared void or unenforceable by any judicial or administrative authority, the validity of any other provision and of the entire Agreement shall not be affected thereby.

Section 5.9 Titles and Subtitles. The titles and subtitles used in this Agreement are for convenience only and are not to be considered in construing or interpreting any term or provision of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

PURCHASER:

Edward Bayuk

SELLER:

Paul A. Morabito

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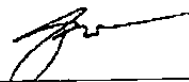
RESIGNATION

October 6, 2010

watchmyblock LLC
668 North Pacific Coast Hwy # 517
Laguna Beach, CA 92651

The undersigned hereby resigns, effective as of October 6, 2010 from all Officer, Director, Committee Member and/or other positions with watchmyblock LLC and any of their respective subsidiaries and affiliates.

Very truly yours,



Paul Morabito

C:\Documents and Settings\jmorabito\Local Settings\Temporary Internet Files\Content.IE5\B7CWW57P\Morabito Resignation watchmyblock\1.doc

CONFIDENTIAL

MORABITO (341).007104

4665

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of the
Department of State, at the City of Albany, on
October 12, 2018.

A handwritten signature in dark ink, appearing to read "B. Fitzgerald", written over a horizontal line.

Brendan Fitzgerald
Executive Deputy Secretary of State

101007000881

CERTIFICATE OF MERGER

OF

WATCHMYBLOCK LLC (NY)

AND

WATCHMYBLOCK LLC (NV)

INTO

WATCHMYBLOCK LLC (NY)

**Under Section 1003 of the
New York Limited Liability Company Law**

FIRST: The name and jurisdiction of formation or organization of each limited liability company that is to merge is:

- (a) Watchmyblock LLC, a Nevada limited liability company.
The name under which this limited liability company was formed was:
Winners Properties LLC
- (b) Watchmyblock LLC, a New York limited liability company

SECOND: The date of the filing of the domestic limited liability company's Articles of Organization is: October 7, 2010

THIRD: The date of the filing of the foreign limited liability company's Articles of Organization is: July 1, 2005. The foreign limited liability company has not filed an application for authority with the New York Secretary of State.

FOURTH: The agreement of merger has been approved and executed by each of the domestic limited liability companies that is to merge.

FIFTH: The name of the surviving domestic limited liability company is:
Watchmyblock LLC

SIXTH: The Secretary of State is designated as agent of the surviving limited liability company upon whom process against it may be served. The address within or without this State to which the Secretary of State shall mail a copy of any process against the limited liability company served upon the limited liability company is:

101007000881

Dennis C. Vacco, Esq.
Lippes Mathias Wexler Friedman LLP
665 Main Street, Suite 300
Buffalo, NY 14203

SEVENTH: The merger is permitted by the jurisdiction of organization for the foreign limited liability company and is in compliance therewith.

EIGHTH: The agreement of merger is on file at the following place of business of the surviving domestic limited liability company:

668 N. Pacific Coast Highway, #517
Laguna Beach, CA 92651

NINTH: A copy of the agreement of merger will be furnished by the surviving domestic limited liability company on request and without cost to any member of any domestic limited liability company or to any person holding and interest in any other business entity that is to merge pursuant to such agreement.

WATCHMYBLOCK LLC (NV)

By: Edward Bayuk, Managing Member

WATCHMYBLOCK LLC (NY)

By: Edward Bayuk, Manager

101007000 881

CERTIFICATE OF MERGER

OF

WATCHMYBLOCK LLC (NV)

INTO

WATCHMYBLOCK LLC (NY)

Under Section 1003 of the Limited Liability Act
of the State of New York

Lippes Mathias Wexler Friedman LLP
665 Main St., Suite 300
Buffalo, NY 14203-1425

Customer Reference # WATCH21238

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STATE OF NEW YORK
DEPARTMENT OF STATE

FILED OCT 07 2010

TAX S

BY: *[Signature]*

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3 **CERTIFICATE OF SERVICE**

4 I hereby certify that on October 15, 2015, I served a copy of Lippes Mathias Wexler
5 Friedman's Response to Subpoena, via electronic mail, to the following counsel:

6 Garman Turner Gordon LLP
7 Teresa M. Pilatowicz, Esq.
8 Gerlad E. Gordon, Esq.
9 650 White Drive, Ste. 100
10 Las Vegas, Nevada 89119
11 Telephone 725-777-3000
12 tpilatowicz@Gtg.legal

13 Dated: October 15, 2015
14 Buffalo, New York


15 Respectfully submitted,

16 **LIPPES MATHIAS WEXLER FRIEDMAN LLP**

17 By: 

18 Stacey L. Moar, Esq.
19 665 Main Street, Suite 300
20 Buffalo, New York 14203-1425
21 (716) 853-5100
22 smoar@lippes.com

The undersigned has reviewed the objection to proposed order, the response, the transcript of the December 22, 2015 hearing and the underlying pleadings prior to executing this order.


Honorable Gregg W. Zive
United States Bankruptcy Judge



Entered on Docket
February 03, 2016

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Attorneys for William Leonard, Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:

PAUL A. MORABITO,

Debtor.

Case No.: BK-S-13-51237-GWZ
Chapter: 7

Hearing:
Date: December 22, 2015
Time: 9:00 a.m.

**ORDER GRANTING MOTION TO COMPEL
RESPONSES TO DEPOSITION QUESTIONS**

The *Motion to Compel Responses to Deposition Questions* [ECF No. 452] (the “Motion”), filed by William Leonard, Chapter 7 Trustee (the “Trustee”), by and through his counsel, the law firm of Garman Turner Gordon LLP, with regard to the deposition of Dennis Vacco (“Vacco”) in the State Court Case¹ came on for hearing before the above-captioned Court

¹ Terms not otherwise defined in this Order are as defined in the Motion.

1 on December 22, 2015, at 9:00 a.m. (the "Hearing"). Gerald M. Gordon, Esq. of Garman Turner
2 Gordon LLP appeared as special counsel and John F. Murtha, Esq. of Woodburn & Wedge
3 appeared as general counsel on behalf of the Trustee. Frank C. Gilmore, Esq. of Robison
4 Belaustegui Sharp & Low and Jeffrey L. Hartman, Esq. of Hartman & Hartman appeared on
5 behalf of the debtor Paul A. Morabito (the "Debtor"). Timothy A. Lukas, Esq. of Holland &
6 Hart appeared on behalf of USHF Cellular Communications, LLC and Janet L. Chubb, Esq. of
7 Kaempfer Crowell appeared on behalf of Virsenet, LLC. Holly Estes, Esq. of Walter & Wilhelm
8 Law Group appeared on behalf of Edward Bayuk and the Meadow Farms Irrevocable Trust. All
9 other appearances were noted on the record at the Hearing.

10 The Court having reviewed the Motion and all matters submitted therewith as well as the
11 oppositions [ECF Nos. 460 & 461] and the Trustee's omnibus reply [ECF No. 466] filed thereto;
12 notice of the Motion having been proper; the Court finding and concluding that: (a) the Court has
13 jurisdiction to hear and decide the Motion; (b) the attorney-client privilege related to Lippes
14 Mathias Wexler Friedman, LLP's ("Lippes Mathias") production of documents and Vacco's
15 testimony during the deposition is that of the Debtor; (c) it is the Debtor's obligation to provide a
16 privilege log with respect to the documents being withheld on the basis of privilege because the
17 Debtor is asserting the privilege; (d) the invocation of the privilege by the Debtor affects
18 property of his estate pursuant to Section 541 of the Bankruptcy Code that is alleged to have
19 been fraudulently transferred; (e) the Trustee has made a prima facie showing of fraud as
20 required by the crime/fraud exception to the attorney-client privilege, which showing has not
21 been rebutted; (f) the inquiry required by the crime/fraud exception is focused on what the client
22 wanted to accomplish – whether the client intended to further some fraudulent activity and
23 engage counsel to assist in that activity; the timing of the legal services or whether the attorney's
24 legal services were closely related have no effect on whether the crime/fraud exception is
25 established; (g) the Trustee has met his burden to waive the Debtor's attorney-client privilege
26 under the balancing test; and (h) as a result, the Trustee has, consistent with applicable law,
27 waived the Debtor's attorney-client privilege with Lippes Mathias and Vacco. Having stated the
28 Court's additional findings of fact and conclusions of law on the record at the Hearing, which are

1 hereby incorporated herein by reference in accordance with Rule 52 of the Federal Rules of Civil
2 Procedure, made applicable pursuant to Rule 9014 of the Federal Rules of Bankruptcy
3 Procedure; and good cause appearing therefore,

4 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** as follows:

5 1. The Motion is granted as provided herein.

6 2. The elimination of Debtor's attorney-client privilege with Lippes Mathias and
7 Vacco as provided for herein extends to the Disputed Questions that were asked and objected to
8 in the deposition of Vacco, any other questions that may be asked of Vacco at the continued
9 deposition, and any documents that may have been withheld by Lippes Mathias, the Debtor, or
10 Debtor's counsel in response to the subpoenas for documents on grounds that disclosure was not
11 required because of the Debtor's attorney-client privilege with Lippes Mathias and Vacco.

12 3. Lippes Mathias and Vacco shall disclose and make available to the Trustee
13 documents and information related to the representation of the Debtor that would otherwise be
14 protected from disclosure under the privilege.

15 4. Within ten (10) calendar days of entry of this Order, the Debtor shall provide the
16 Trustee a privilege log with respect to all documents withheld on the basis of privilege.

17 5. The deposition of Vacco shall recommence in the State Court Case.

18 6. The parties may submit briefs simultaneously of no longer than ten (10) pages, by
19 5:00 p.m. on the last business day which is ten (10) calendar days prior to the recommenced
20 deposition, in which the parties may brief attorney-client privilege issues and disputes that the
21 Debtor and parties to the State Court Case anticipate arising at the continued deposition to
22 expedite the resolution any additional disputes.

23 7. The parties shall coordinate with the Court's staff so that the Court is available
24 telephonically to resolve any disputes that arise during the continued deposition.

25 **IT IS SO ORDERED.**

1 **PREPARED AND SUBMITTED:**

2 GARMAN TURNER GORDON LLP

3
4 /s/ Mark M. Weisenmiller
5 GERALD M. GORDON, ESQ.
6 Nevada Bar No. 229
7 TERESA M. PILATOWICZ, ESQ.
8 Nevada Bar No. 9605
9 MARK M. WEISENMILLER, ESQ.
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14 Attorneys for Chapter 7 Trustee,
15 William A. Leonard
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LR 9021 CERTIFICATION

In accordance with LR 9021, counsel submitting this document certifies as follows:

- ☐ The Court waived the requirement of approval under LR 9021(b)(1).
- ☐ No party appeared on the Motion at the hearing or filed an objection to the Motion.
- ☒ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order as stated below.

FRANK C. GILMORE, ESQ. & JEFFREY L. HARTMAN, ESQ. – For Debtor – **DISAPPROVED**

TIMOTHY A. LUKAS, ESQ. – For USHF Cellular Communications, LLC – APPROVED

HOLLY ESTES, ESQ. – For Edward Bayuk and Meadow Farms Irrevocable Trust – **DISAPPROVED**

JOHN F. MURTHA, ESQ. – for Chapter 7 Trustee – APPROVED

- ☐ I have certified that under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objection to the form or content of the order.

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