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 Electronically Filed Jun 02 2020 05:34 p.m. Elizabeth A. Brown Clerk of Supreme Court Appeal from the Second Judicial District Court, the Honorable Connie J. Steinheimer Presiding

APPELLANTS' APPENDIX, VOLUME 33
(Nos. 5565–5768)

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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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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 *Consolidated Nevada Corp., et al v. JH. et al.*; 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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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**	

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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 NRCP 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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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
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107	*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)	Vol. 25, 4200–4203
108	October 12, 2012 email between P. Morabito and Bernstein RE: 2011 Return	Vol. 25, 4204–4204
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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
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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
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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
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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
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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
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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
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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

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159	September 14, 2012 email from Vacco to P. Morabito	Vol. 27, 4656–4657
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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
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181	Appraisal of 1461 Glenneyre Street	Vol. 28, 4729–4777
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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

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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

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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

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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

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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 Caparisons 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

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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
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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
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Minutes of November 7, 2018, Non-Jury Trial, Day 8 (filed 11/08/2018)	Vol. 43, 7475–7476
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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

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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		
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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

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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

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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
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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

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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

DOCUMENT DESCRIPTION		LOCATION
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
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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

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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

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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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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 NRCP 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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

DOCUMENT DESCRIPTION		LOCATION
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

FILED
Electronically
05-25-2011:09:15:49 AM
Howard W. Conyers
Clerk of the Court
Transaction # 2247273

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Attorneys for
Defendants/Counter-Claimants

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

CONSOLIDATED NEVADA CORP., et al., Plaintiffs, vs. JH, INC., et al., Defendants.	CASE NO. CV07-02764 DEPT. NO. 6
JH, INC., et al., Counter-Claimants, vs. CONSOLIDATED NEVADA CORP., et al., Counter-Defendants.	

STIPULATION REGARDING THE IMPOSITION OF PUNITIVE DAMAGES

Defendants/Counter-Claimants JH, Inc., by and through their attorneys of record, JONES VARGAS, and Plaintiffs/Counter-Defendants Consolidated Nevada Corporation, by and through their attorneys of record, ROBISON, BELAUSTEGUI, SHARP & LOW, hereby stipulate as follows:

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1. On September 13, 2010, this Court made oral findings of facts and conclusions of law after the conclusion of evidence and argument in the compensatory damages portion of trial in this matter.

2. On October 12, 2010, the Court issued a Memorandum and Order which memorialized the September 13, 2010 findings of facts and conclusions of law and judgment. The memorandum and order ordered and adjudged that: (a) Plaintiffs Paul A. Morabito and Washoe Construction Management had breached the Construction Management Agreement and the implied covenant of good faith and fair dealing; (b) clear and convincing evidence showed that Plaintiff Paul A. Morabito made intentionally false representations regarding his intentions to perform the services of a construction manager for the purpose of inducing Defendants into purchasing the Development Sites; and (c) clear and convincing evidence showed that the working capital report that was prepared by Mr. Morabito was intentionally false and induced Defendants to purchase Berry-Hinckley Industries. The Court found that had Defendants known the false statements in the working capital estimate, they would not have bought Berry-Hinckley Industries. The October 12, 2010 Memorandum and Order is attached hereto as **Exhibit 1**.

3. The **Exbibit 1** Memorandum and Order awarded Defendants compensatory damages from Consolidated Nevada Corp. and Paul A. Morabito in the sum of $85,871,364.75.

4. The **Exhibit 1** Memorandum and Order also directed the parties to set a punitive damages hearing and to conduct discovery concerning the net worth of Plaintiffs.

5. Pursuant to the **Exhibit 1** Memorandum and Order, the parties have conducted certain discovery concerning the net worth of the Plaintiffs and have set a punitive damages hearing to begin on May 23, 2011.

6. The parties hereby expressly agree and stipulate that the **Exhibit 1** Memorandum and Order found, by clear and convincing evidence, that there is sufficient evidence of oppression, fraud or malice so as to satisfy the requirements under Nevada law,

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including but not limited to NRS 42.005, for the imposition of punitive damages upon Plaintiffs. The parties agree that based upon the findings made by the Court in its **Exhibit 1** Memorandum and Order, there is a sufficient basis for an award of damages under Nevada law.

7. The parties believe, based upon the discovery as to the net worth of Plaintiffs, the findings of fact and conclusions of law contained in the **Exhibit 1** Memorandum and Order, and Nevada law governing the imposition of punitive damages, that punitive damages would be awarded by this Court after a hearing.

8. The parties have vastly different views as to the as to the net worth of Plaintiffs. Plaintiffs retained Michelle Salazar as their expert witness to opine on the net worth of Plaintiffs. A copy of her report is attached hereto as **Exhibit 2**. Defendants retained Craig L. Greene as their expert witness to opine on the net worth of Plaintiffs. A copy of his report is attached hereto as **Exhibit 3**. The parties' respective positions concerning the net worth of Plaintiffs are outlined in these reports.[1] The parties recognize that the disparate views of the net worth of Plaintiffs may impact the amount of punitive damages to be awarded by the Court. While neither side concedes the accuracy of the others' expert report, the parties agree that there is a sufficient basis to award damages under Nevada law as measured by the Nevada Supreme Court's standards for imposition of punitive damages as outlined in *Bongiovi v. Sullivan*, 122 Nev. 556, 138 P.3d 422 (2006).

9. The parties do not wish to expend unnecessary legal fees or waste their own time and this Court's time and resources; therefore, the parties hereby expressly agree and stipulate that this Court shall enter an award of punitive damages in favor of Defendants and against Plaintiffs in the amount of FIFTEEN MILLION DOLLARS ($15,000,000.00). A Proposed Order that Defendants be awarded such punitive damages from Plaintiffs is attached hereto as **Exhibit 4** .

[1] The parties agree and stipulate that the respective expert reports shall be treated as "Confidential" as defined by the parties' stipulated protective order already on file with the Court.

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10. The parties hereby acknowledge that several appeals from this case are currently on file with the Nevada Supreme Court, including Case No. 54412 (appeal of this Court's Order pursuant to NRS 38.239 confirming the independent accountants' determination) and Case No. 57944 (appeal of this Court's denial of Plaintiffs' Motion for New Trial and to Alter or Amend Judgment pursuant to NRCP 52, 59 and 60).

11. Should the Nevada Supreme Court take any action in the appeals captioned as Case No. 54412 or Case No. 57944, or in a possible additional future appeal of the compensatory damages award, that results in a reduction of the compensatory damages award or a significant modification of the Court's findings of fact and conclusions of law contained in the **Exhibit 1** Memorandum and Order, the parties hereby each respectively reserve the right to set a hearing with this Court to challenge the punitive damages award that this Court shall enter as a result of this Stipulation. The parties agree and stipulate that they will not contest the entry of punitive damages as set forth in this stipulation by way of an appeal to the Nevada Supreme Court or any other court of competent jurisdiction. However, neither party, by virtue of this stipulation, waives any appellate rights or positions now (or later) in existence other than as to this stipulation.

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AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that the preceding document does not contain the social security number of any person.

DATED this 19th day of May, 2011.

JONES VARGAS

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Attorneys for Defendants/Counter-Claimants

DATED this 19 day of May, 2011.

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Attorneys for Plaintiffs/Counter-Defendants

* * * *

Pursuant to the foregoing stipulation, IT IS SO ORDERED.

DATED this ___ day of May, 2011.

DISTRICT COURT JUDGE

JONES VARGAS
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Reno, NV 89504-0281
Tel: (775) 786-5000 Fax: (775) 786-1177

EXHIBIT LIST

Exhibit	Description	Pages[2]
1	Memorandum and Order, October 12, 2010	16
2	Expert Report of Michelle Salazar **CONFIDENTIAL & FILED UNDER SEAL**	14
3	Expert Report of Craig L. Greene **CONFIDENTIAL & FILED UNDER SEAL**	79
4	Proposed Order	5

[2] Exhibit page count is exclusive of exhibit slip sheet.

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Owner Information & Legal Description			
APN	009-132-37		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	425 JUNIPER HILL RD		
Owner 1	MATHEWSON, ROBERT A		
Mail Address	425 JUNIPER HILL RD RENO NV 89511		
Rec Doc No	03904473	Rec Date	07/23/2010
Prior Owner	SMITH FAMILY TRUST, G BLAKE & RUTH F		
Prior Doc	02430339 03/14/2000		
Keyline Desc	PM 3502 LT B		
Subdivision	PM 3502		
Lot B Block		Sub Map#	
Record of Survey Map		Parcel Map#	3502
Section Township 19 Range 19		SPC	
Tax Dist	4015 Add'l Tax Info	Prior APN	009-132-09
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R090 HV-3	Bldg Type	Sgl Fam Res
Stories	SPLIT		
Year Built	2002	Square Feet	6,456
W.A.Y.	2002	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	5	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	6	Finished Bsmt	0
Half Baths	1	Unfin Bsmt	0
Fixtures	36	Bsmt Type	
Fireplaces	1	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	1305
Sec Heat Type		Gar Type	GARA
Ext Walls	SIDING	Det Garage	0
Sec Ext Walls		Bsmt Gar Door	0
Roof Cover	COMP SHINGLE	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	10/25/2009	Last Permit	05/09/2003

Land Information

Land Use 020 Zoning HDR Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 261R
Size 3.13 Ac Water MUNI Street PAVED Reapp Years 2010 Neighborhood ABRG

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	688,500	540,000
Txble Improvement Value	1,420,764	1,345,612
Taxable Total	2,109,264	1,885,612
Assessed Land Value	240,975	189,000
Assessed Improvement Value	497,267	470,964
Total Assessed	738,242	659,964

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
4BV	020	07/23/2010	2,825,000	SMITH FAMILY TRUST,G BLAKE & RUTH F
2MQC	012	03/14/2000	701,000	

Noble (742)

Superpumper 001667

Owner Information & Legal Description			
APN	040-930-12		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	8000 LAKESIDE DR		
Owner 1	EKLUND FAMILY TRUST, LANCE J & JOANNE R		
Mail Address	45 LONEPINE CT RENO NV 89519		
Owner 2 or Trustee	EKLUND TRUSTEES, LANCE J & JOANNE R		
Rec Doc No	03861546	Rec Date	03/19/2010
Prior Owner	SMITH TRUST, STEVEN P & DIANA		
Prior Doc	03559694 07/30/2007		
Keyline Desc	LAKESIDE RANCH EST 2 AMD LT 14A		
Subdivision	LAKESIDE RANCH EST 2		
Lot 14A Block		Sub Map# 4074	
Record of Survey Map		Parcel Map#	
Section Township 18 Range 19		SPC	
Tax Dist	4015 Add'l Tax Info	Prior APN	040-930-11
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R100 HV-4	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	2005	Square Feet	6,471
W.A.Y.	2005	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	3	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	3	Finished Bsmt	0
Half Baths	1	Unfin Bsmt	0
Fixtures	25	Bsmt Type	
Fireplaces	0	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	3271
Sec Heat Type		Gar Type	GARA
Ext Walls	STUCCO	Det Garage	0
Sec Ext Walls	STONE VENEER	Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	SLAB
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	10/23/2009	Last Permit	11/29/2005

Land Information

Land Use 020 Zoning HDR Sewer MUNI Value Year 2011 Reason Reappraisal Factor Dist 264R

Size 2.458 AC Water MUNI Street PAVED Reapp Years 2010 Neighborhood OCKG

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	382,500	360,000
Txble Improvement Value	2,086,185	2,052,897
Taxable Total	2,468,685	2,412,897
Assessed Land Value	133,875	126,000
Assessed Improvement Value	730,165	718,514
Total Assessed	864,040	844,514

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
2D	020	03/19/2010	2,500,000	SMITH TRUST,STEVEN P & DIANA
1SVR	020	07/30/2007	2,875,000	RYCKEBOSCH,STEVEN V & LYNN A
1GCR	012	02/18/2004	320,000	LAKESIDE RANCH LLC,
3NTT	012	03/26/2001	0	LAKESIDE RANCH LLC,

Owner Information & Legal Description			
APN	055-401-13		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	19 WILLOW BEND LN		
Owner 1	FIEGEHEN, ALLAN G		
Mail Address	2800 LOCKHEED WAY CARSON CITY NV 89706		
Rec Doc No	03802837	Rec Date	09/17/2009
Prior Owner	SHAHEEN FAMILY TRUST, ROGER L		
Prior Doc	02715223 07/26/2002		
Keyline Desc	REV TR 4028		
Subdivision	REV TR 4028		
Lot Block		Sub Map#	4028
Record of Survey Map		Parcel Map#	
Section Township 16 Range 19		SPC	
Tax Dist	4000 Add'l Tax Info	Prior APN	Multiple
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R100 HV-4	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	2001	Square Feet	7,631
W.A.Y.	2001	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	1	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	4	Finished Bsmt	0
Half Baths	2	Unfin Bsmt	0
Fixtures	26	Bsmt Type	
Fireplaces	5	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	3140
Sec Heat Type		Gar Type	GARA
Ext Walls	STUCCO	Det Garage	0
Sec Ext Walls	STONE VENEER	Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	OBSO 393,263	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	09/16/2009	Last Permit	04/11/2003

Land Information

Land Use 020 Zoning Mult Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 175R

Size 2.802 AC Water MUNI Street PAVED Reapp Years 2010 Neighborhood IGAF

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	229,500	174,000
Txble Improvement Value	1,966,315	1,539,552
Taxable Total	2,195,815	1,713,552
Assessed Land Value	80,325	60,900
Assessed Improvement Value	688,210	538,843
Total Assessed	768,535	599,743

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
2D	020	09/17/2009	3,350,000	SHAHEEN FAMILY TRUST,ROGER L
3NTT	020	07/26/2002	0	SHAHEEN,ROGER & JULIE A
3NTT	012	12/12/2001	0	SHAHEEN,ROGER & JULIE A

Owner Information & Legal Description			
APN	041-051-56		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	4245 WOODCHUCK CIR		
Owner 1	ALDRICH EVANS LIVING TRUST		
Mail Address	EVANS JOSEPH J/ALDRICH KIM E TTEE 4245 WOODCHUCK CIR RENO NV 89519		
Owner 2 or Trustee	EVANS TRUSTEE, JOSEPH J		
Owner 3 or Trustee	ALDRICH TRUSTEE, KIM E		
Rec Doc No	03770490	Rec Date	06/12/2009
Prior Owner	SMEE, JONATHAN W & DEBBIE E		
Prior Doc	03189717 03/29/2005		
Keyline Desc	PM 3987 LT 3		
Subdivision	PM 3987		
Lot 3 Block		Sub Map#	
Record of Survey Map		Parcel Map#	3987
Section Township 19 Range 19		SPC	
Tax Dist	6005 Add'l Tax Info	Prior APN	041-051-14
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R080 HV-2	Bldg Type	Sgl Fam Res
Stories	SPLIT		
Year Built	2005	Square Feet	5,957
W.A.Y.	2005	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	5	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	5	Finished Bsmt	2,501
Half Baths	2	Unfin Bsmt	0
Fixtures	33	Bsmt Type	Daylight
Fireplaces	3	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	1814
Sec Heat Type		Gar Type	MULT GAR
Ext Walls	STUCCO	Det Garage	728
Sec Ext Walls		Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obsc/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	10/31/2009	Last Permit	06/10/2005

Land Information

Land Use 020 Zoning Mult Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 261R

Size 3.24 AC Water WELL Street PAVED Reapp Years 2010 Neighborhood ABUG

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	476,000	450,000
Txble Improvement Value	1,218,726	1,177,183
Taxable Total	1,694,726	1,627,183
Assessed Land Value	166,600	157,500
Assessed Improvement Value	426,554	412,014
Total Assessed	593,154	569,514

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
2D	020	06/12/2009	2,675,000	SMEE,JONATHAN W & DEBBIE E
3MNT	012	03/29/2005	0	SMEE,JONATHAN W & DEBBIE E
3NTT	012	04/03/2003	0	SMEE,JONATHAN W & DEBBIE E

Owner Information & Legal Description			
APN	162-142-06		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	11180 BOULDER GLEN WAY		
Owner 1	COHEN REVOCABLE TRUST, JAMES R		
Mail Address	6605 BOULDER MOUNTAIN WAY SAN JOSE CA 95120		
Owner 2 or Trustee	COHEN, TRUSTEE, JAMES R		
Rec Doc No	03750401	Rec Date	04/17/2009
Prior Owner	SPEAR, STUART		
Prior Doc	03365784 03/24/2006		
Keyline Desc	PECETTI RANCH EST LT 22		
Subdivision	PECETTI RANCH EST		
Lot 22 Block		Sub Map# 3903	
Record of Survey Map		Parcel Map#	
Section Township 18 Range 20		SPC	
Tax Dist	4005 Add'l Tax Info	Prior APN	162-140-07
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R085 HV-2/HV-3	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	2006	Square Feet	4,367
W.A.Y.	2006	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	3	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	4	Finished Bsmt	3,378
Half Baths	2	Unfin Bsmt	0
Fixtures	25	Bsmt Type	Multiple
Fireplaces	2	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	1172
Sec Heat Type		Gar Type	GARA
Ext Walls	STUCCO	Det Garage	0
Sec Ext Walls	STONE	Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	10/14/2009	Last Permit	12/29/2006

Land Information

Land Use 020 Zoning HDR Sewer MUNI Value Year 2011 Reason Reappraisal Factor Dist 178R

Size 2.008 AC Water MUNI Street PAVED Reapp Years 2010 Neighborhood ECJG

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	488,750	391,000
Txble Improvement Value	1,143,677	1,125,715
Taxable Total	1,632,427	1,516,715
Assessed Land Value	171,063	136,850
Assessed Improvement Value	400,287	394,000
Total Assessed	571,350	530,850

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
2D	020	04/17/2009	2,994,000	SPEAR,STUART
3BFM	012	03/24/2006	0	SPEAR,STUART
3BFM	012	03/23/2006	0	SPEAR,STUART & DONNA A
3BGG	012	02/02/2005	300,000	MOUNTAIN CONCEPTS INC,
1G	012	11/12/2004	375,000	LORSON,RICHARD C & GWEN C
1SVR	012	11/27/2002	375,000	PECETTI RANCH ESTATES LLC,

Owner Information & Legal Description			
APN	148-221-02		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	20282 BORDEAUX DR		
Owner 1	DUNBAR, DONALD C & WANDA L		
Mail Address	20282 BORDEAUX DR RENO NV 89511		
Rec Doc No	02959622	Rec Date	11/26/2003
Prior Owner	DUNBAR, DONALD C & WANDA L		
Prior Doc	02509644 12/21/2000		
Keyline Desc	MONTREUX 2 SOUTH LT 206S		
Subdivision	MONTREUX 5 SOUTH		
Lot 206S Block		Sub Map#	3894
Record of Survey Map		Parcel Map#	
Section Township 17 Range 19		SPC	
Tax Dist	6000 Add'l Tax Info	Prior APN	148-010-43
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R105 HV-4/HV-5	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	2007	Square Feet	5,317
W.A.Y.	2007	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	5	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	5	Finished Bsmt	3,273
Half Baths	2	Unfin Bsmt	0
Fixtures	37	Bsmt Type	Daylight
Fireplaces	2	Gar Conv Sq Foot	0
Heat Type	HV COMPLETE	Total Gar Area	1937
Sec Heat Type		Gar Type	GARA
Ext Walls	STUCCO	Det Garage	0
Sec Ext Walls	STONE VENEER	Bsmt Gar Door	0
Roof Cover	SLATE	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	11/05/2009	Last Permit	04/06/2007

Land Information

Land Use 020 Zoning LDS Sewer MUNI Value Year 2011 Reason Reappraisal Factor Dist 179R

Size 32700 SF Water MUNI Street PAVED Reapp Years 2010 Neighborhood JCIF

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	510,000	374,000
Txble Improvement Value	1,837,142	1,808,733
Taxable Total	2,347,142	2,182,733
Assessed Land Value	178,500	130,900
Assessed Improvement Value	643,000	633,057
Total Assessed	821,500	763,957

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
3NTT	012	11/26/2003	0	DUNBAR,DONALD C & WANDA L
3NTT	012	12/21/2000	0	DUNBAR,DONALD C & WANDA L
1G	012	12/21/2000	900,000	MONTREUX DEVELOPMENT GROUP LLC,
3NTT	9999	11/21/2000	0	MONTREUX DEVELOPMENT GROUP LLC,

Owner Information & Legal Description			
APN	009-120-23		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 2	Next Card		
Situs	680 JUNIPER HILL RD		
Owner 1	WILLIAMS, JOHN J & KAREN R		
Mail Address	4790 CAUGHLIN PKWY #507 RENO NV 89519		
Rec Doc No	02195245	Rec Date	03/31/1998
Prior Owner			
Prior Doc	CHK 11/01/1995		
Keyline Desc	FR SE4 SE4 NE4 SEC 20 TWP 19 RGE 19		
Subdivision	FR SE4		
Lot Block		Sub Map#	
Record of Survey Map		Parcel Map#	0
Section 20 Range 19	Township 19	SPC	
Tax Dist	4005 Add'l Tax Info	Prior APN	
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R040 GOOD	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	1954	Square Feet	3,102
W.A.Y.	1954	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	2	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	3	Finished Bsmt	0
Half Baths	0	Unfin Bsmt	0
Fixtures	12	Bsmt Type	
Fireplaces	1	Gar Conv Sq Foot	0
Heat Type	FA	Total Gar Area	0
Sec Heat Type		Gar Type	
Ext Walls	BRICK VENEER	Det Garage	2328
Sec Ext Walls		Bsmt Gar Door	0
Roof Cover	WOOD SHAKE	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	2
Last Activity	10/25/2009	Last Permit	05/06/2004

Land Information

Land Use 020 Zoning HDR Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 261R
Size 4.257 Ac Water MUNI Street PAVED Reapp Years 2010 Neighborhood ABRG

Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	765,000	600,000
Txble Improvement Value	301,073	297,446
Taxable Total	1,066,073	897,446
Assessed Land Value	267,750	210,000
Assessed Improvement Value	105,376	104,106
Total Assessed	373,126	314,106

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
3NTT	031	03/31/1998	0	
1GCR	020	11/01/1995	940,000	

Owner Information & Legal Description			
APN	008-120-23		
Parcel Map | Map Index | Map Warehouse			
Card 2 of 2	Previous Card		
Situs	680 JUNIPER HILL RD		
Owner 1	WILLIAMS, JOHN J & KAREN R		
Mail Address	4790 CAUGHLIN PKWY #507 RENO NV 89519		
Rec Doc No	02195245	Rec Date	03/31/1998
Prior Owner			
Prior Doc	CHK 11/01/1995		
Keyline Desc	FR SE4 SE4 NE4 SEC 20 TWP 19 RGE 19		
Subdivision	FR SE4		
Lot Block		Sub Map#	
Record of Survey Map		Parcel Map#	0
Section 20 Range 19	Township 19	SPC	
Tax Dist	4005 Add'l Tax Info	Prior APN	
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R050 VERY GOOD	Bldg Type	Sgl Fam Res
Stories	ONE		
Year Built	2002	Square Feet	840
W.A.Y.	2002	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	1	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	1	Finished Bsmt	0
Half Baths	0	Unfin Bsmt	0
Fixtures	7	Bsmt Type	
Fireplaces	1	Gar Conv Sq Foot	0
Heat Type	FA	Total Gar Area	0
Sec Heat Type		Gar Type	
Ext Walls	STUCCO	Det Garage	680
Sec Ext Walls	STONE VENEER	Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	SLAB
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	2
Last Activity	10/25/2009	Last Permit	05/06/2004

Land Information

Land Use 020 Zoning HDR Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 261R

Size 0 Water MUNI Street PAVED Reapp Years 2010 Neighborhood ABRG

Valuation Information	-1/0 FV	0/1
Taxable Land Value	0	0
Txble Improvement Value	0	0
Taxable Total	0	0
Assessed Land Value	0	0
Assessed Improvement Value	0	0
Total Assessed	0	0

The 0/1 values are preliminary values and subject to change.

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
3NTT	031	03/31/1998	0	
1GCR	020	11/01/1995	940,000	

Owner Information & Legal Description			
APN	046-162-03		
Parcel Map | Map Index | Map Warehouse			
Card 1 of 1			
Situs	70 BENNINGTON CT		
Owner 1	CARTER, JAN O & HEATHER S B		
Mail Address	70 BENNINGTON CT RENO NV 89511		
Rec Doc No	02059308	Rec Date	12/26/1996
Prior Owner			
Prior Doc			
Keyline Desc	BENNINGTON COURT LT 306		
Subdivision	BENNINGTON COURT		
Lot 306 Block		Sub Map#	3314
Record of Survey Map		Parcel Map#	0
Section Township 17 Range 19		SPC	
Tax Dist	6000 Add'l Tax Info	Prior APN	046-060-31
Tax Cap Status	3 PCT Qualified Primary Residence		

Building Information			
Property Name:			
Quality	R085 HV-2/HV-3	Bldg Type	Sgl Fam Res
Stories	TWO		
Year Built	2000	Square Feet	7,240
W.A.Y.	2000	Square Feet does not include Basement or Garage Conversion Area.	
Bedrooms	4	Click here for Building Square Footage, Special Feature and Yard Item Details.	
Full Baths	6	Finished Bsmt	0
Half Baths	2	Unfin Bsmt	0
Fixtures	30	Bsmt Type	
Fireplaces	3	Gar Conv Sq Foot	0
Heat Type	HV HEAT ONLY	Total Gar Area	1056
Sec Heat Type		Gar Type	GARB
Ext Walls	STONE VENEER	Det Garage	0
Sec Ext Walls		Bsmt Gar Door	0
Roof Cover	CONCRETE TIL	Sub Floor	WOOD
%Incomplete	0	Frame	STUD FRAMED
Obso/Bldg Adj	0	Units/Bldg	1
Construction Mod	0	Units/Parcel	1
Last Activity	10/20/2009	Last Permit	

Land Information

Land Use 020 Zoning Mult Sewer SEPTIC Value Year 2011 Reason Reappraisal Factor Dist 171R

Size 2.409 Ac Water MUNI Street PAVED Reapp Years 2010 Neighborhood JCCG

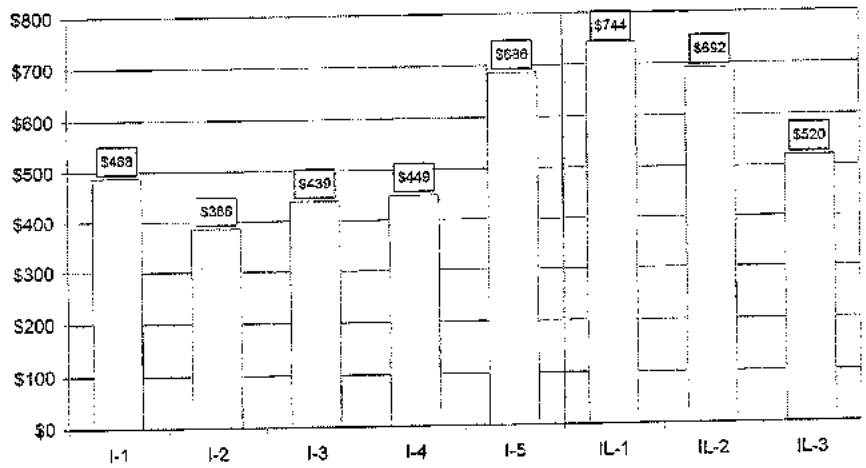
Valuation Information	2009/10 FV	2010/11 FV
Taxable Land Value	255,000	210,000
Txble Improvement Value	1,273,611	1,228,264
Taxable Total	1,528,611	1,438,264
Assessed Land Value	89,250	73,500
Assessed Improvement Value	445,764	429,892
Total Assessed	535,014	503,392

Sales/Transfer Information/Recorded Document

V-Code	LUC	Doc Date	Value	Grantor
2D	012	12/26/1996	259,000	

Comparable Luxury Home Sales								
Sale No.	Address	Land (Acres)	Quality	Year Built	Sale Date	Sale Price	Bldg Sq.Ft	$ Paid/ Sq.Ft.
I-1	425 Juniper Hill Road	3.13	HV-2	2002	Jul-10	$3,150,000	6,456	$488
I-2	8000 Lakeside Drive	2.46	HV-4	2005	Mar-10	$2,500,000	6,471	$386
I-3	19 Willow Bend Lane	2.80	HV-4	2001	Sep-09	$3,350,000	7,631	$439
I-4	4245 Woodchuck Circle	3.24	HV-2	2005	Jun-09	$2,675,000	5,957	$449
I-5	11180 Boulder Glen Way	2.00	HV-2	2005	Apr-09	$2,994,000	4,367	$686
Comparable Luxury Home Listings								
IL-1	20282 Bordeaux Drive	0.75	HV-5	2007	Listing	$3,956,000	5,317	$744
IL-2	680 Juniper Hill Road	4.26	Good	1954	Listing	$3,800,000	5,495	$692
IL-3	70 Bennington Court	2.41	HV-2	2000	Listing	$3,765,000	7,240	$520
Subject	8355 Panorama Drive	5.00	HV-4	2002			6,331	

685 4300000



Alves Appraisal Associates
320 Wonder Street
Reno, NV 89502
Phone: (775) 329-8487

Invoice

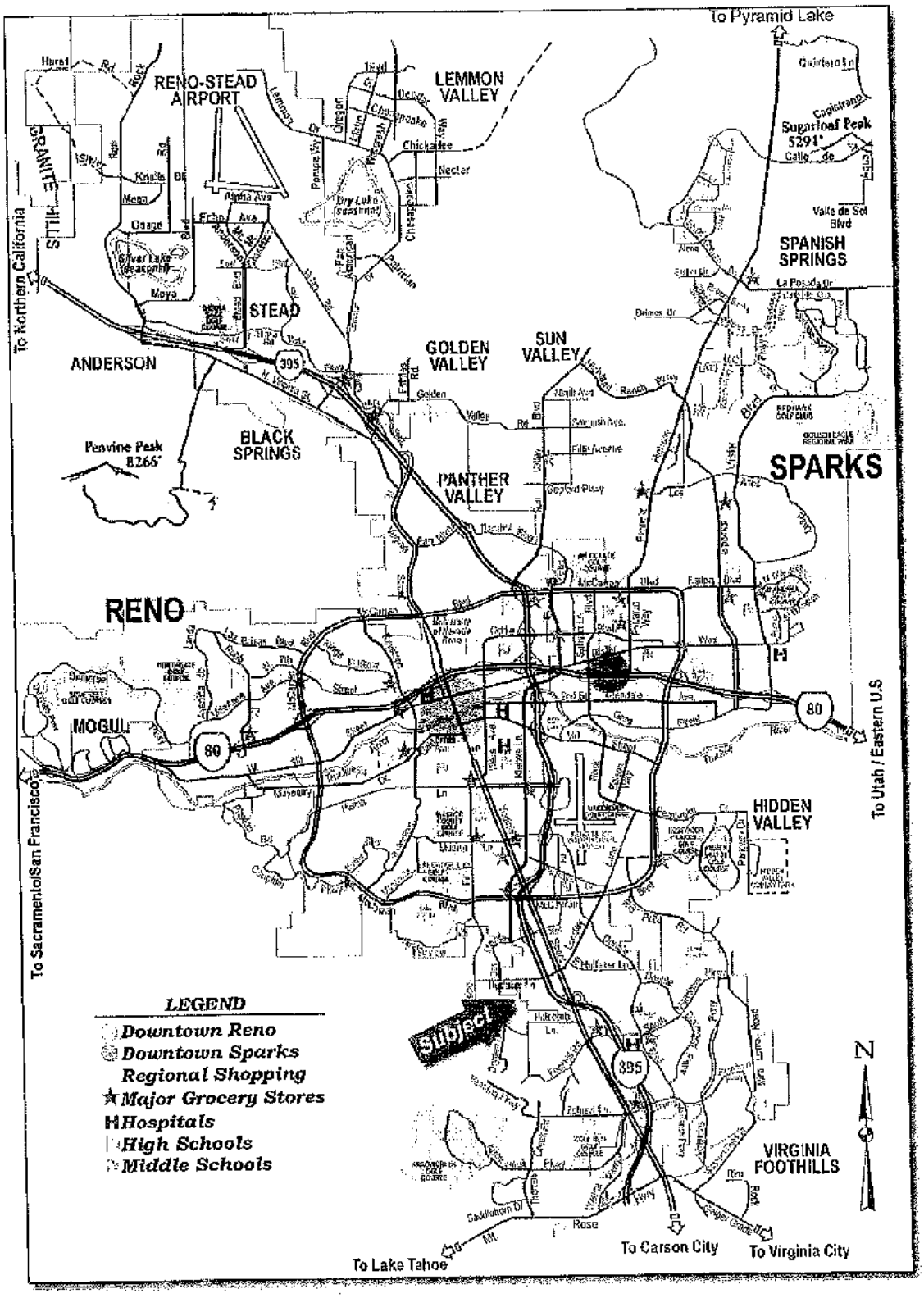
DATE	INVOICE #
9/21/2010	100911

BILL TO
Paul Morabito 8355 Panorama Drive Reno, NV 89511

TERMS
Due on receipt

DESCRIPTION	AMOUNT
Appraisal of a Luxury Single Family Residence Location: 8355 Panorama Drive, Reno, NV	2,500.00
Total	$2,500.00

Superpumper 001678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GRANITE HILLS
To Northern California
STEAD
ANDERSON
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SUN VALLEY
BLACK SPRINGS
Peavine Peak 8266'
PANTHER VALLEY
SPARKS
RENO
MOGUL
HIDDEN VALLEY
To Utah / Eastern U.S
To Sacramento/San Francisco
Subject
VIRGINIA FOOTHILLS
To Lake Tahoe
To Carson City
To Virginia City
LEGEND
Downtown Reno
Downtown Sparks
Regional Shopping
Major Grocery Stores
Hospitals
High Schools
Middle Schools
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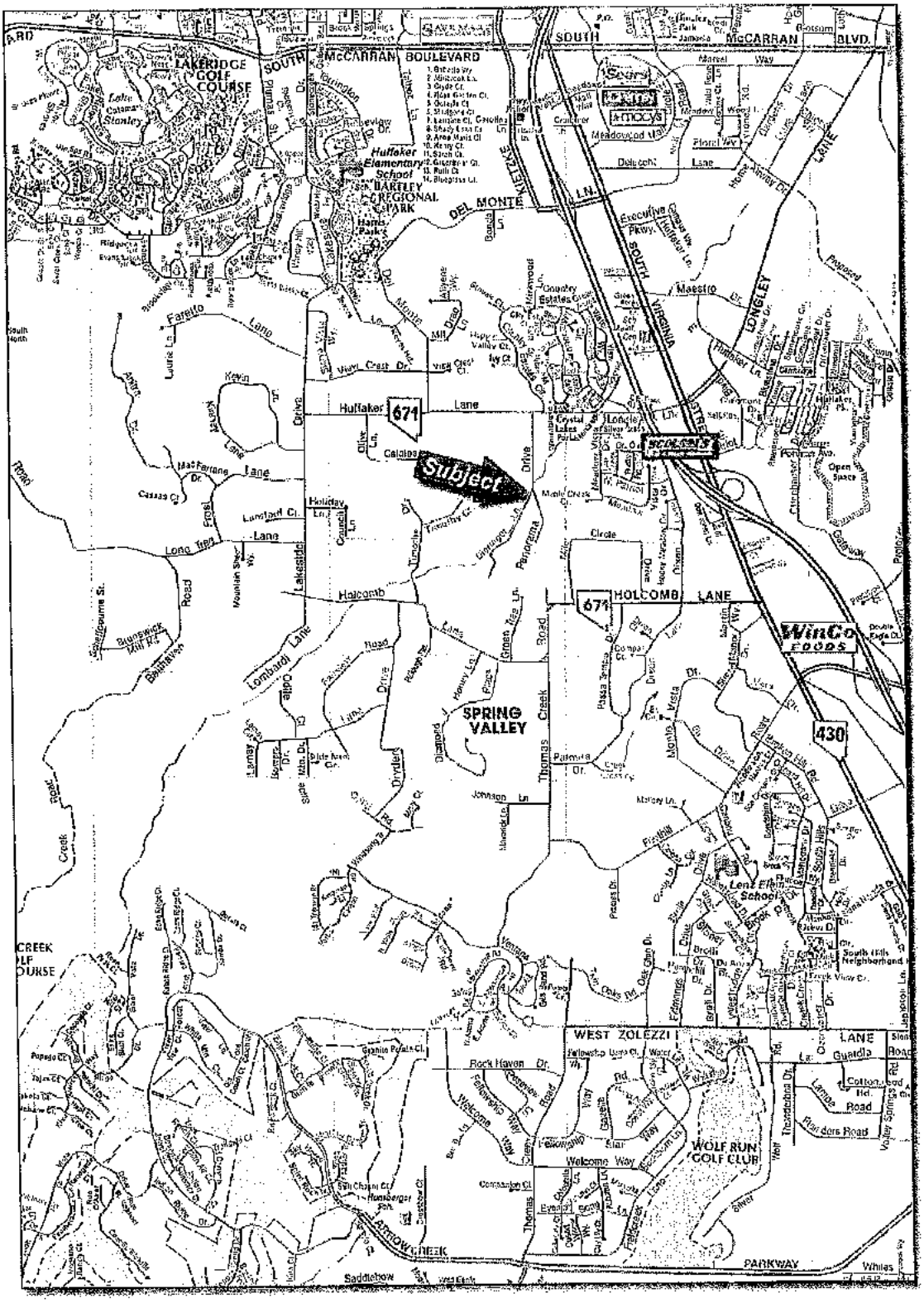

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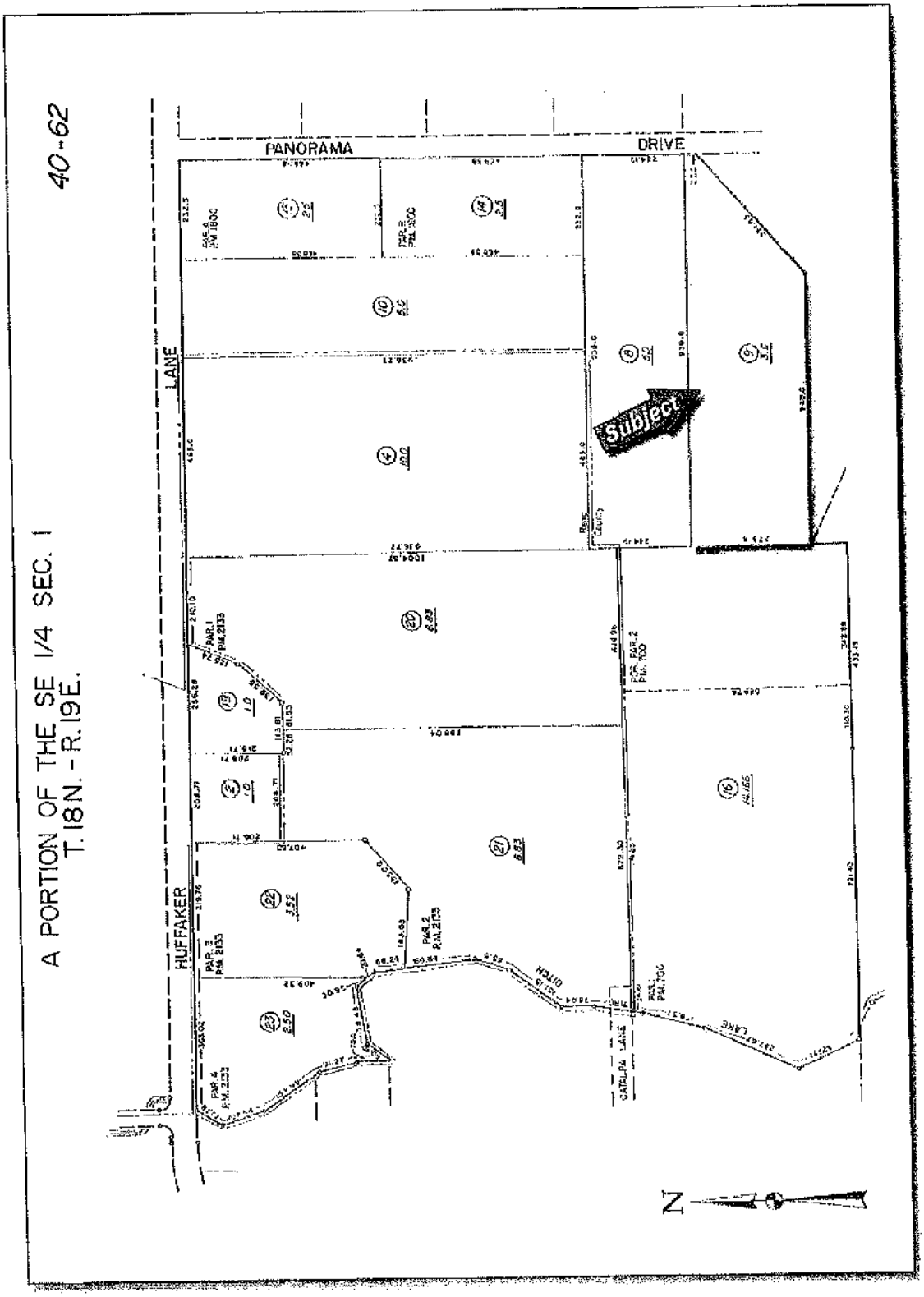
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PANORAMA
DRIVE
LANE
HUFFAKER
Subject
DITCH
CATALINA LANE
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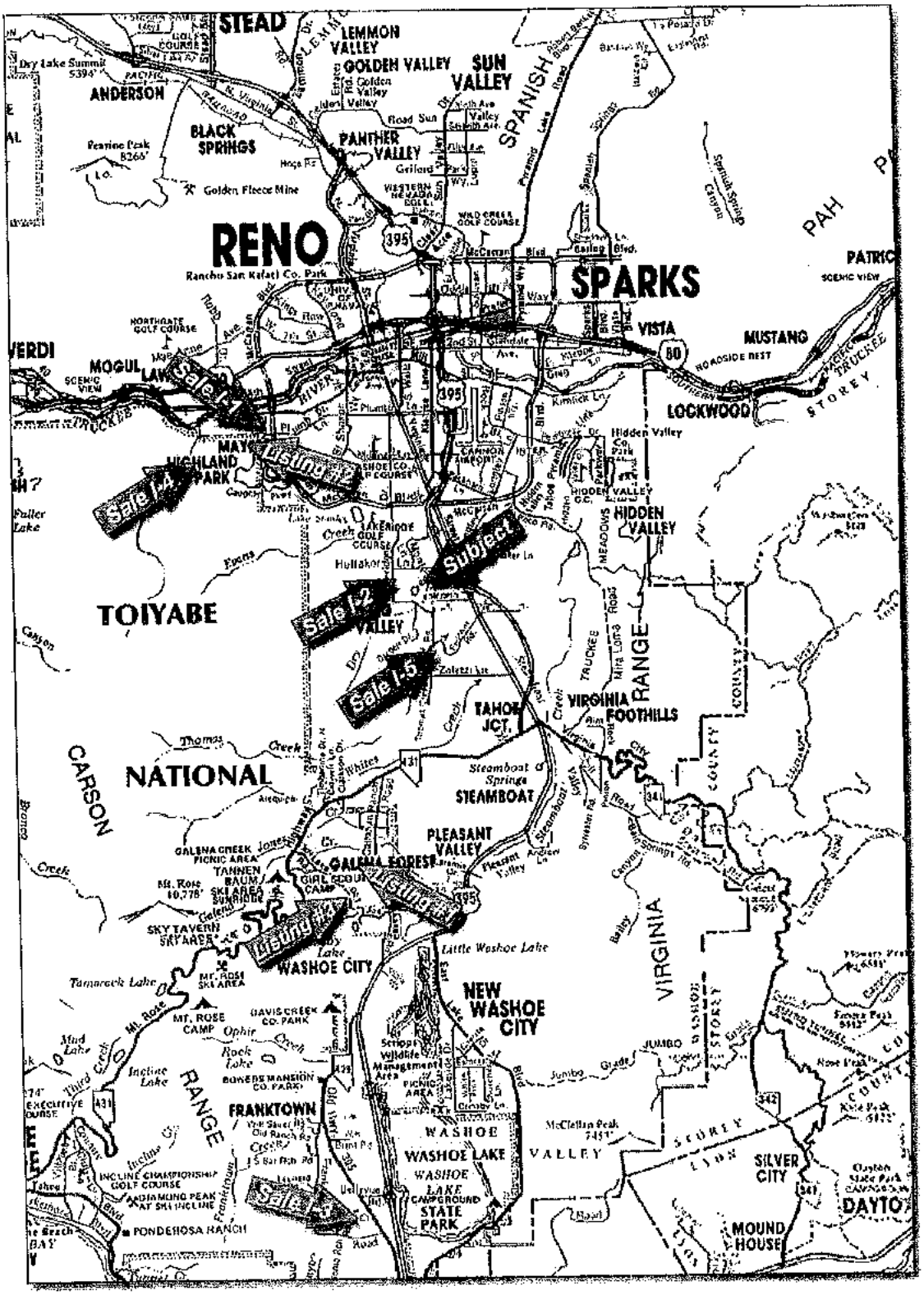


Superpumper 001682

Short Report

General Information

Estimate ID	8355 Panorama Drive
Property Owner	Morabito
Address	8355 Panorama Drive
City	Reno
State/Province	NV
ZIP/Postal Code	89511
Surveyed By	
Survey Date	
Appraisal For	
Cost As Of	09/2010

Single-family Residence

Cost Data

Description	Units	Unit Cost	Total
Base Cost	6,331	$168.82	$1,068,799
Basic Structure Total Cost	6,331	$329.06	$2,083,275
Attached Garage	1,800	$8.54	$15,372
Detached Garage	2,400	$12.85	$30,840
Subtotal Garage			$46,212
Subtotal Extras			$50,914
Replacement Cost New	6,331	$344.40	$2,180,401
Total Depreciated Cost			$2,180,401
Land			$980,000
Subtotal Yard Improvements			$294,519
Non Building			$1,274,519
Non Building Depreciated Cost			$1,274,519
Total			$3,454,920

Cost data by Marshall & Swift, L.P.

This SwiftEstimator report has been produced utilizing current cost data and is in compliance with the Marshall & Swift Licensed User Certificate. This report authenticates the user as a current Marshall & Swift user.

MARSHALL & SWIFT®

	HIGH	LOW	AVERAGE	MEDIAN	TOTAL PRICE	LISTING COUNT
LIST PRICE:	$4,750,000	$3,400,000	$3,711,936	$3,500,000	$40,831,300	11
SOLD PRICE:	$0	$0	$0	$0	$0	
DOM:	949	16	281	178		

Spreadsheet

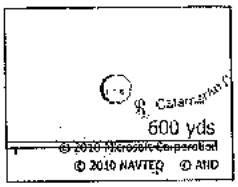
Stat	MLS #	ASK $	AR	ADD	BR	BTH	SF	ACR	#GAR	Year Built	Price per SQFT	Sold Price per SqFt	Closing Date	Sold Price	Days On Market
ACT	100004027	$3,400,000	163	2595 Spinnaker	3	3	5600	0.44	3	2008	607.14				178
ACT	90016144	$3,449,000	175	7000 Franktown Road	7	5	8117	149.00	0	1923	424.91				324
ACT	100012452	$3,478,000	171	4705 Alpes Way	5	4	6200	0.73	4	2007	560.97				23
REDC	90017441	$3,489,300	173	17300 MAJESTIC VIEW DRIVE	4	4	9000	16.96	4	2006	387.70				287
ACT	80011012	$3,499,000	174	2955/3005 Rhodes Road	3	2	1665	19.72	0	2005	2101.50				678
ACT	100006379	$3,500,000	171	7351 Granite Ridge Court	4	5	7908	12.75	4	1998	442.59				134
ACT	80002375	$3,745,000	171	5775 Lausanne	4	4	9203	1.66	4	2007	406.93				949
ACT	100010835	$3,765,000	171	70 Bennington Court	4	6	7240	2.41	3	2000	520.03				51
ACT	100012681	$3,800,000	161	680 Juniper Hill Road	3	4	5495	4.26	6	1955	691.54				18
ACT	100012841	$3,956,000	171	20282 Bordeaux Drive	5	5	8600	0.75	5	2007	460.00				16
PD	90009297	$4,750,000	164	1200 Holcomb Ranch Lane	9+	9+	13,316	5.86	5	1998	356.71				433

Disclaimer

This information is from the NNRMLS system and may not necessarily be listed by the office and agent named on this brochure. Information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	100004027	**Address**	2595 Spinnaker
Status	ACTIVE	**Unit #**	
		City	Reno
Asking Price	$3,400,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89509
Type	Site/Stick Built	**Area**	163 Reno-Southwest



Property Information

Bedrooms #	3	**County**	Washoe	**Common Interest Ownership**	No
Baths #Full or 3/4	3	**Parcel #**	04213001	**Attached Common Wall**	No
# Half Baths	2	**Taxes $**	16615.00	**Water Rights**	No
# Garage	3	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	To follow
Total Parking Cap.	3	**Zoning Actual**	SF15		
Stories	2 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	250.00 Monthly
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	200.00
Total Living Space	5600	**Elementary School**	Caughlin Ranch	**CC/R Restrictions**	Yes
Source of SqFt	Owner	**Middle School**	Swope		
Price per SQFT	607.14	**High School**	Reno		
Year Built	2008	**IPES**			
Acreage	0.44	**Coverage**			
Construction	Rock				
Xstreet/Directions	McCarran to Greensboro				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

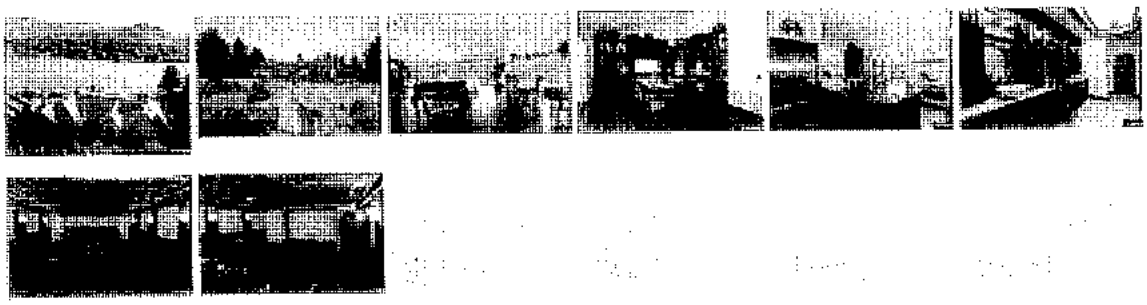
Agent	Veronica R Munoz - (775) 221-3181	**Showing Instructions**	Call Listing Agent
Agent E-mail	MunozInvestmentGroup@gmail.com	**To Show Contact**	
Listing Office 1	Chase International-Damonte - (775) 850-5900		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Vee
Listing Office 2		**Contact Phone**	775-221-3181

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,400,000
Variable Rate	No	**Days on Market**	178	**Listing Date**	3/23/2010
Sliding Scale	No	**Days On MLS**	178	**Input Date**	3/23/2010 1:01:00 PM
Sale/Lease	For Sale	**Cumulative DOM**	178	**Expiration Date**	
Listing Type	Exclusive Right	**Cumulative DOMLS**	178	**Update Date**	3/29/2010
Possession	COE	**Agent Hit Count**		**Status Date**	3/29/2010
Limited Service Listing	No	**Client Hit Count**		**Price Date**	3/23/2010
Special Conditions of Sale	None			**HotSheet Date**	3/29/2010
Fannie Mae First	No			**Off Market Date**	

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**



Features

GARAGE TYPES	Attached
HOA AMENITIES	Boat Launch, Dock, Exterior Maint, Marina, Security, Security Gates
ADJOINS	Golf Course, Greenbelt, Lake, Creek/Stream, Street, Common Area
VIEW	Yes, Mountain, Lake, Golf Course, Greenbelt, Trees, Creek, Wooded
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Garage Door Opener(s), Smoke Detectors, Intercom, Security System /Owned, Central Vacuum, Washer, Dryer
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling, Ceiling Fan
DINING ROOM	Separate/Formal, Fireplce/Woodstove/Pellet, High Ceiling
FAMILY ROOM	Separate, High Ceiling
KITCHEN	Gas Range, Electric Range, Single Oven, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Island, Pantry, Breakfast Bar, Breakfast Nook
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub, On Main Floor, 2nd Master Bdrm (Or more)
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets, Shelves
OTHER ROOMS	Office/Den(not incl bdrm), Entry/Foyer, Workshop, Basement - Finished
FLOOR COVERING	Carpet, Wood, Stone, Travertine
FOUNDATION	Concrete/Crawl Space, Full Perimeter
EXTERIOR	Stucco
ROOF	Pitched, Tile
HEATING/COOLING	Natural Gas, Forced Air, Hot Water System, Evap Cooling
WATER HEATER	Natural Gas, Circulating Pump
WINDOWS	Double Pane
FIREPLACE	Two or More
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, Cable, DSL Available, T1 Available, Telephone
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers, Automatic
FENCED	Front
PATIO/DECK	Yes, Uncovered, Patio
EXTERIOR FEATURES	Heated Driveway
WATER TEST	No
ACCESS	Public
TOPOGRAPHY	Gentle
OWNER(S) MAY SELL	Conventional, FHA, VA, Cash
GREEN FEATURES	None

MLS Remarks

LAKEFRONT WITH ITS OWN PRIVATE BEACH. Your own private resort located in the Southwest part of town has beautiful lake and golf course views to the rear which can be viewed from the massive bay windows that bring the panorama of the lake and mountains indoors. Its hard to decide whether to take an evening boat ride or view your favorite film in the state of the art theater. You can do both! Invite friends over and you have your choice of dining areas

Extended Remarks

maybe a deck where you can dine by the the lake, the creek and the waterfalls or your own private beach. An aura of peace and welcome pervade as you enter this timeless legacy home with detailing by master craftsmen. Your keyless entry releases the massive door and as you enter and you will see a skylit entry with inlayed floor detailing in an aged wood floor. Italian plaster walls , Alabaster and brass lighting , wrought iron, and leaded glass doors, complete the authentic old world detailing. Where others provide faux finishes you will only find the real finishes here. If you visit Italy you will probably see the same time honored work on ancient villas. http://www.us.open2view.com/Property/2515 for more pictures and details.

Private Remarks

This home is truly a blend of the best of the old and the new on arguably one of the most gorgeous home sites in Reno. We invite all offers. Owner is a licensed real estate agent in the State of Nevada. Chase agent is realted to owner. Listing agent must be present at all showings.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

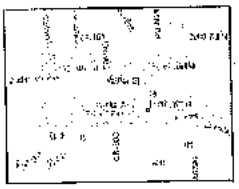
Selling Agent	**Sold Price**
Selling Office 1	**Sold Price per SqFt**
Selling Agent 2	**How Sold**
Selling Office 2	**Contract Date**
	Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	90016144	**Address**	7000 Franktown Road
Status	ACTIVE	**Unit #**	
		City	Washoe Valley
Asking Price	$3,449,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89701
Type	Site/Stick Built	**Area**	175 West Washoe Valley

Virtual Tour



Property Information

Bedrooms #	7	**County**	Washoe	**Common Interest Ownership**	Yes
Baths #Full or 3/4	5	**Parcel #**	05520079	**Attached Common Wall**	No
# Half Baths	1	**Taxes $**	1.00	**Water Rights**	Yes
# Garage	0	**Assessment $**	0.00	**HOA**	Yes
# Carport	3	**Zoning Category**	Single Family	**HOA/Mgt Co**	SAR Bob Behling 888-0990
Total Parking Cap.	3	**Zoning Actual**	GR & MDR		
Stories	1 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	70.00 Monthly
Unit Level		**Horses Okay**	Yes	**Assoc Trans Fee $**	200.00
Total Living Space	8117	**Elementary School**	Pleasant Valley	**CC/R Restrictions**	Yes
Source of SqFt	Assessor	**Middle School**	Depoali		
Price per SQFT	424.91	**High School**	Damonte		
Year Built	1923	**IPES**			
Acreage	149.00	**Coverage**			
Construction	Frame				

Xstreet/Directions Hwy. 395 South R. on Franktown 3 mi L San Antonio

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

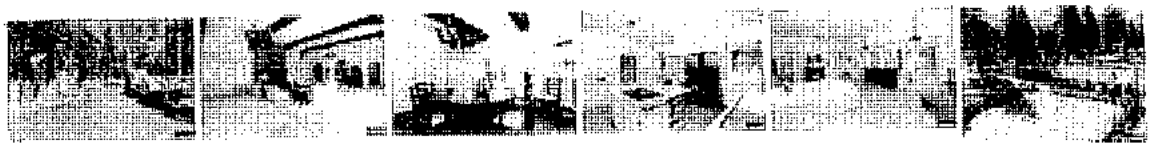
Agent	Colleen M Barrett - (775) 848-5587	**Showing Instructions**	Call Listing Agent
Agent E-mail	cbarrett@dicksonrealty.com	**To Show Contact**	
Listing Office 1	Dickson Realty - Damonte Ranch - Office: (775) 850-7000		
Listing Agent 2	Jeffory D Giesler - (775) 850-7000	**Occupied By**	Owner
Listing Agent 2 E-mail	jdgiesler@dicksonrealty.com	**Contact Name**	Listing Agents
Listing Office 2	Dickson Realty - Damonte Ranch - Office: (775) 850-7000	**Contact Phone**	775 848-5587

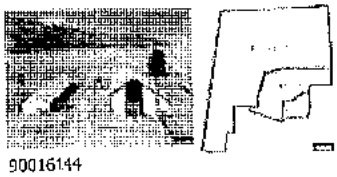
Listing Information

Comm to BB 3.00	**CBB $ or %** %	**Original Price**	$3,449,000	**Listing Date**	10/28/2009
Variable Rate	No	**Days on Market**	324	**Input Date**	10/28/2009 6:40:00 PM
Sliding Scale	No	**Days On MLS**	324	**Expiration Date**	
Sale/Lease	For Sale	**Cumulative DOM**	324	**Update Date**	6/7/2010
Listing Type	Exclusive Right	**Cumulative DOMLS**	324	**Status Date**	6/7/2010
Possession	COE	**Agent Hit Count**		**Price Date**	10/28/2009
Limited Service Listing	No	**Client Hit Count**		**HotSheet Date**	6/7/2010
Special Conditions of Sale	None			**Off Market Date**	
Fannie Mae First	No				

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**





Features

GARAGE TYPES	Detached, Carport	**FOUNDATION**	Concrete/Crawl Space
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding
ADJOINS	Golf Course, Creek/Stream	**ROOF**	Pitched, Composition/Shingle
VIEW	Mountain, Lake, Valley, Trees, Creek, Wooded	**HEATING/COOLING**	Natural Gas, Radiator
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains, Refrigerator	**WATER HEATER**	Natural Gas
		WINDOWS	Single Pane, Double Pane
LIVING ROOM	Separate/Formal, Great Room, Fireplce/Woodstove /Pellet, High Ceiling	**FIREPLACE**	Yes, Two or More, Insert
		UTILITIES	Electricity, Natural Gas, Well-Private, Septic, Telephone
DINING ROOM	Separate/Formal		
FAMILY ROOM	Great Room	**LANDSCAPED**	Partially Landscaped
KITCHEN	Gas Range, Electric Range, Single Oven, Garbage Disposal, Island, Pantry, Breakfast Nook	**SPRINKLERS**	Front
		FENCED	Partial
MASTER BEDROOM	Fireplce/Woodstove/Pellet, Shower Stall, Bathtub	**PATIO/DECK**	Yes, Enclosed-Glass, Deck
LAUNDRY AREA	Yes, Laundry Room, Cabinets	**EXTERIOR FEATURES**	RV Access/Parking, Storage Shed, Barn -Outbuildings, Corrals/Stalls
OTHER ROOMS	Office/Den(not incl bdrm), Study/Library, Sun Room , Basement - Finished		
		WATER TEST	No
FLOOR COVERING	Carpet, Vinyl Tile	**ACCESS**	Private
		TOPOGRAPHY	Level, Rolling, Gentle
		OWNER(S) MAY SELL	Conventional, Cash
		GREEN FEATURES	None

MLS Remarks

This unique property is located on the historic San Antonio Ranch in the exclusive Franktown area. The property consists of 3 separate parcels. Parcel 1, 30+ acres with personal residence. Parcel 2, 113+ acres of pasture land and Parcel 3, 5 acre parcel vacant and zoned for residential use. The personal residence is approx 8117 sq. ft. with a large great room perfect for entertaining and all the privacy one could wish for. Breathtaking views of the Sierra Mts. and Washoe Valley. Truly a must see property!

Extended Remarks

Parcel 1, APN 05520070 30.64 acres wooded with house, Parcel 2, APN 05520086 113.4 acres pasture can be sold separately. Parcel 3 APN 05520078. 24 hour notice for all showings; one of the listing agents must be present Colleen 848-5587 or Jeff 750-0750. Please call for additional details and information regarding this unique property.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

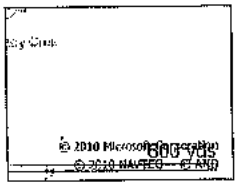
Selling Agent	**Sold Price**
Selling Office 1	**Sold Price per SqFt**
Selling Agent 2	**How Sold**
Selling Office 2	**Contract Date**
	Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	100012452	**Address**	4705 Alpes Way
Status	ACTIVE	**Unit #**	
		City	Reno
Asking Price	$3,478,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89511
Type	Site/Stick Built	**Area**	171 Reno-Southwest Suburban

Virtual Tour



Property Information

Bedrooms #	5	**County**	Washoe	**Common Interest Ownership**	Yes
Baths #Full or 3/4	4	**Parcel #**	14822202	**Attached Common Wall**	No
# Half Baths	1	**Taxes $**	19318.40	**Water Rights**	No
# Garage	4	**Assessment $**	250.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	Eugene Burger Managment Co
Total Parking Cap.	4	**Zoning Actual**	LDS		
Stories	2 Story	**Source of Zoning**	Owner	**Assoc Fee $**	250.00 Monthly
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	150.00
Total Living Space	6200	**Elementary School**	Hunsberger	**CC/R Restrictions**	Yes
Source of SqFt	Owner	**Middle School**	Pine		
Price per SQFT	560.97	**High School**	Galena		
Year Built	2007	**IPES**			
Acreage	0.73	**Coverage**			
Construction	Insulated Concrete Forms				
Xstreet/Directions	Bordeaux Dr				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Siding**

Personal Property Taxes

Agent / Showing Information

Agent	M. Trevor Smith	**Showing Instructions**	Call Listing Agent
Agent E-mail	Trevor@SmithTeamCB.com	**To Show Contact**	
Listing Office 1	C/B Select Real Estate - Office: (775) 831-1515		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail	TRobinson@SmithTeamCB.com	**Contact Name**	Trevor Smith
Listing Office 2		**Contact Phone**	775-831-4834

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,478,000
Variable Rate	No			**Days on Market**	23
Sliding Scale	No			**Days On MLS**	23
Sale/Lease	For Sale			**Cumulative DOM**	23
Listing Type	Exclusive Right			**Cumulative DOMLS**	23
Possession	COE			**Agent Hit Count**	
Limited Service Listing	No			**Client Hit Count**	
Special Conditions of Sale	None				
Fannie Mae First	No				

Listing Date	8/25/2010
Input Date	8/25/2010 6:23:00 PM
Expiration Date	
Update Date	8/31/2010
Status Date	8/31/2010
Price Date	8/25/2010
HotSheet Date	8/31/2010
Off Market Date	

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**

Features

GARAGE TYPES	Attached
HOA	Common Area Maint, Garage, Security, Security Gates
AMENITIES	
ADJOINS	Golf Course
VIEW	Golf Course, Wooded
INT FTRS	Drapes/Curtains, Blinds/Shades, Rods, Garage Door
/PRSNL PROP	Opener(s), Smoke Detectors, Security System/Owned,
INCLD	Central Vacuum, Humidifier, Refrigerator
LIVING ROOM	Separate/Formal, High Ceiling, Ceiling Fan
DINING ROOM	Separate/Formal
FAMILY ROOM	Separate
KITCHEN	Electric Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Island, Pantry, Breakfast Bar, Breakfast Nook, Cook Top
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Garden Tub, On Main Floor
LAUNDRY AREA	Laundry Room, Laundry Sink, Cabinets
OTHER ROOMS	Office/Den(not incl bdrm)
FLOOR COVERING	Carpet, Wood, Stone, Marble, Porcelain, Travertine

FOUNDATION	Concrete/Crawl Space
EXTERIOR	Stucco, Rock
ROOF	Pitched, Tile
HEATING/COOLING	Natural Gas, Electric, Forced Air, Central Refrig A/C
WATER HEATER	Natural Gas
WINDOWS	Double Pane, Metal Frame, Wood Frame
FIREPLACE	Yes, Two or More, Gas Log
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, DSL Available
LANDSCAPED	Fully Landscaped
SPRINKLERS	Full Sprinklers, Drip-Full, Automatic
FENCED	Front
PATIO/DECK	Uncovered, Patio
EXTERIOR FEATURES	BBQ Built-In
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Downslope, Cul-de-Sac
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	1+ Energy Star Appliance

MLS Remarks

Luxury greenside on 4th hole of montruex. ARXX (insulated blk wall system) construction for maximum energy efficiency. Cul-de-sac locations with gated access to front yard. Spectacular back yard setting by Artistic Gardens w/ water feature, fire pit, built-ins and great views of golf course. Large gourmet kitchen with breakfast nook, wine cellar, formal dining and high open ceilings in living area. 3 bd/3 ba + master on main floor + additional office overlooking golf. Two separate 2 car garages, dog

Extended Remarks

shower, lutron lighting control, Kaleidascape media servers, Crestron controls. Home includes lot in Incline Village (at asking price) for full IVGID access to private beaches etc. CLA for details. Please see attachment for detailed additional remarks.

Private Remarks

Listing now includes apn 126-294-26, 400 Fairview lot #121, Incline Village, NV 89451. This lot is only included at the asking price. Please give 24to 48 hour notice to show home. We will accompany and set up everything to show.

Real Estate Directory

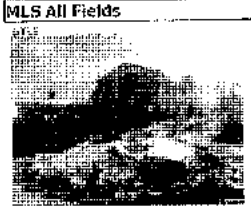
Real Estate Directory Publish **Publish Until**

Sold Information

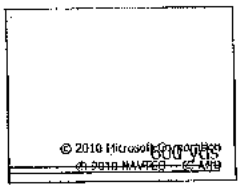
Selling Agent	**Sold Price**
Selling Office 1	**Sold Price per SqFt**
Selling Agent 2	**How Sold**
Selling Office 2	**Contract Date**
	Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields



MLS #	90017441	**Address**	17300 MAJESTIC VIEW DRIVE
Status	Price Reduced	**Unit #**	
		City	Reno
Asking Price	$3,489,300	**State**	NV
Class	RESIDENTIAL	**Zip**	89521
Type	Site/Stick Built	**Area**	173 Reno-Foothills



Property Information

Bedrooms #	4	**County**	Washoe	**Common Interest Ownership**	Yes
Baths #Full or 3/4	4	**Parcel #**	05052048	**Attached Common Wall**	Yes
# Half Baths	1	**Taxes $**	10646.00	**Water Rights**	No
# Garage	4	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	MRE HOA
Total Parking Cap.	4	**Zoning Actual**	LDR		
Stories	2 Story	**Source of Zoning**	Owner	**Assoc Fee $**	85.00 Monthly
Unit Level		**Horses Okay**	Yes	**Assoc Trans Fee $**	200.00
Total Living Space	9000	**Elementary School**	Brown	**CC/R Restrictions**	Yes
Source of SqFt	Owner	**Middle School**	Depoali		
Price per SQFT	387.70	**High School**	Galena		
Year Built	2006	**IPES**			
Acreage	16.96	**Coverage**			
Construction	Frame				
Xstreet/Directions	TOLL RD.				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

Agent	Peter J Bosco	**Showing Instructions**	Call Listing Agent
Agent E-mail	propertylink@msn.com	**To Show Contact**	Listing agent
Listing Office 1	New Dimensions, Inc. - Office: (775) 322-1093		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	PETER JAY BOSCO
Listing Office 2		**Contact Phone**	750-4353

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,789,000	**Listing Date**	11/30/2009
Variable Rate	No			**Days on Market**	287	**Input Date**	11/30/2009 3:29:00 PM
Sliding Scale	No			**Days On MLS**	287	**Expiration Date**	
Sale/Lease	For Sale			**Cumulative DOM**	287	**Update Date**	9/13/2010
Listing Type	Exclusive Right			**Cumulative DOMLS**	287	**Status Date**	9/13/2010
Possession	COE			**Agent Hit Count**		**Price Date**	9/13/2010
Limited Service Listing	No			**Client Hit Count**		**HotSheet Date**	9/13/2010
Special Conditions of Sale	None					**Off Market Date**	
Fannie Mae First	No						

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**

Features

GARAGE TYPES	Attached
HOA AMENITIES	Security Gates
ADJOINS	Street, Undeveloped Acr
VIEW	Yes, Mountain, City, Valley, Desert, Greenbelt, Trees, Ski Resort
INT FTRS/PRSNL	Drapes/Curtains, Blinds/Shades, Garage Door
PROP INCLD	Opener(s), Smoke Detectors, Refrigerator
LIVING ROOM	Separate/Formal
DINING ROOM	Separate/Formal
FAMILY ROOM	Separate
KITCHEN	Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Trash Compactor, Island, Pantry, None of the Above
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, Double Sinks, Jetted Tub, On Main Floor
LAUNDRY AREA	Yes, Laundry Room
OTHER ROOMS	Office/Den(not incl bdrm), Game Room, Basement - Unfinished
FLOOR COVERING	Carpet, Ceramic Tile, Wood
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Stucco
ROOF	Pitched, Tile
HEATING/COOLING	Propane, Central Refrig A/C
WATER HEATER	Propane
WINDOWS	Double Pane
FIREPLACE	Two or More
UTILITIES	Electricity, Propane, Well-Private, Septic, Cable, DSL Available
LANDSCAPED	Partially Landscaped
SPRINKLERS	Automatic
FENCED	None
PATIO/DECK	Yes, Deck, Patio
EXTERIOR FEATURES	RV Access/Parking, In Ground Pool
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Combo/Varies
OWNER(S) MAY SELL	Conventional, Owner Carry 1st, Owner Carry 2nd, Cash
GREEN FEATURES	None

MLS Remarks

TRULY STUNNING.. ONE OF A KIND PROPERTY. TOP END COMMERCIAL APPLIANCES. INDOOR SALT POOL. LARGE 4 CAR GARAGE. 16.99 ACRES OF SERENITY, VIEWS WHICH ARE OUT OF THIS WORLD..CITY, MOUNTAIN,VALLEY, SKI SLOPE, WILD HORSES. CUSTOM FEATURES YOU CAN ONLY DREAM OF... SHOW BY APPOINTMENT ONLY, LISTING AGENT MUST BE PRESENT..SEE EXTENDED REMARKS..

Extended Remarks

THERMADOR APPLIANCES. LARGE WATER FEATURES. CENTRAL VAC. OWNER PLANNING ON ADDING MEDIA ROOM AND WINE CELLAR. APPROXIMATELY 9000 SQ FEET...

Private Remarks

Real Estate Directory

Real Estate Directory Publish **Publish Until**

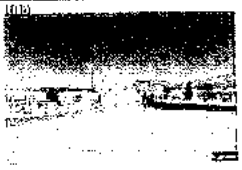
Sold Information

Selling Agent
Selling Office 1
Selling Agent 2
Selling Office 2

Sold Price
Sold Price per SqFt
How Sold
Contract Date
Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields



MLS #	80011012	Address	2955/3005 Rhodes Road
Status	ACTIVE	Unit #	
		City	Reno
Asking Price	$3,499,000	State	NV
Class	RESIDENTIAL	Zip	89521
Type	Site/Stick Built	Area	174 Pleasant Valley

Virtual Tour

Property Information

Bedrooms #	3	County	Washoe	Common Interest Ownership	No
Baths #Full or 3/4	2	Parcel #	01738020	Attached Common Wall	No
# Half Baths	0	Taxes $	10694.00	Water Rights	Yes
# Garage	0	Assessment $	0.00	HOA	No
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	
Total Parking Cap.	0	Zoning Actual	GR		
Stories	1 Story	Source of Zoning	Assessor	Assoc Fee $	
Unit Level		Horses Okay	Yes	Assoc Trans Fee $	
Total Living Space	1665	Elementary School	Pleasant Valley	CC/R Restrictions	No
Source of SqFt	Plans	Middle School	Damonte		
Price per SQFT	2101.50	High School	Damonte		
Year Built	2005	IPES			
Acreage	19.72	Coverage			
Construction	Manufactured/Converted				
Xstreet/Directions	S. Virginia/Andrew Lane				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Agent / Showing Information

Agent	Cindy R Browning - (775) 284-3124	Showing Instructions	Call Listing Office
Agent E-mail	cbrowning@dicksonrealty.com	To Show Contact	
Listing Office 1	Dickson Realty - Caughlin - Office: (775) 746-7000		
Listing Agent 2		Occupied By	Owner
Listing Agent 2 E-mail	tbrowning@dicksonrealty.com	Contact Name	Dickson
Listing Office 2		Contact Phone	775-746-7009

Listing Information

Comm to BB	3.00	CBB $ or %	%	Original Price	$3,699,000
Variable Rate			No	Days on Market	678
Sliding Scale			No	Days On MLS	677
Sale/Lease			For Sale	Cumulative DOM	678
Listing Type			Exclusive Right	Cumulative DOMLS	677
Possession			COE	Agent Hit Count	
Limited Service Listing			No	Client Hit Count	
Special Conditions of Sale			None		
Fannie Mae First					

Listing Date	7/8/2008
Input Date	7/9/2008 2:36:00 PM
Expiration Date	
Update Date	1/17/2010
Status Date	1/17/2010
Price Date	8/13/2009
HotSheet Date	1/17/2010
Off Market Date	

Internet Display Options

Internet Display	Yes
Automated Valuation	Commentary/Reviews

Features

GARAGE TYPES	None	**FOUNDATION**	Concrete/Crawl Space
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding
ADJOINS	Street, Undeveloped Acr	**ROOF**	Pitched
VIEW	Yes, Mountain, Ski Resort	**HEATING/COOLING**	Propane, Forced Air, Evap Cooling
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Refrigerator	**WATER HEATER**	Propane
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet	**WINDOWS**	Double Pane
DINING ROOM	Great Room	**FIREPLACE**	Yes
FAMILY ROOM	None	**UTILITIES**	Electricity, Propane, Well-Private, Septic, Telephone
KITCHEN	Gas Range, Single Oven, Refrigerator, Built-In Dishwasher	**LANDSCAPED**	Yes
MASTER BEDROOM	Walk-In Closet, Double Sinks	**SPRINKLERS**	Drip-Back, Automatic
LAUNDRY AREA	Yes, Cabinets	**FENCED**	Full, Back
OTHER ROOMS	None	**PATIO/DECK**	Covered, Deck
FLOOR COVERING	Carpet	**EXTERIOR FEATURES**	RV Access/Parking, Barn-Outbuildings, Corrals/Stalls
		WATER TEST	No
		ACCESS	Public
		TOPOGRAPHY	Level
		OWNER(S) MAY SELL	Conventional, Cash
		GREEN FEATURES	None

MLS Remarks

Sale included 2955 & 3055 Rhodes Rd. adjoining parcel 01738019. Both parcels 9.86 acres with water rights. Business operates under Big Air Riding Academy, Professionally Built 15 stall Barn, Tack room, feed room. Large shed for equipment, maintenance building, 6' 12 X 12 shelters in pasture, Jumping arena "130 X 245, 11 new jumps, dressage arena 60 X 196. Craftsman home with 1665 sq ft, vinyl fencing, perfect for custom home, well & septic, fabulous Mt. Views, call for brochure. Buyer to verify all info

Extended Remarks

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	**Sold Price**
Selling Office 1	**Sold Price per SqFt**
Selling Agent 2	**How Sold**
Selling Office 2	**Contract Date**
	Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	100006379	**Address**	7351 Granite Ridge Court
Status	ACTIVE	**Unit #**	
		City	Reno
Asking Price	$3,500,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89704
Type	Site/Stick Built	**Area**	171 Reno-Southwest Suburban

Virtual Tour

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Property Information

Bedrooms #	4	**County**	Washoe	**Common Interest Ownership**	No
Baths #Full or 3/4	5	**Parcel #**	04617017	**Attached Common Wall**	No
# Half Baths	3	**Taxes $**	16033.70	**Water Rights**	No
# Garage	4	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	Self Managed Call Listing agent for details
Total Parking Cap.	4	**Zoning Actual**	General Rural		
Stories	Split Level	**Source of Zoning**	Appraiser	**Assoc Fee $**	50.00 Quarterly
Unit Level		**Horses Okay**	Yes	**Assoc Trans Fee $**	100.00
Total Living Space	7908	**Elementary School**	Hunsberger	**CC/R Restrictions**	Yes
Source of SqFt	Appraiser	**Middle School**	Pine		
Price per SQFT	442.59	**High School**	Galena		
Year Built	1998	**IPES**			
Acreage	12.75	**Coverage**			
Construction	Masonry				
Xstreet/Directions	Hwy 395 to Joy Lake Road				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

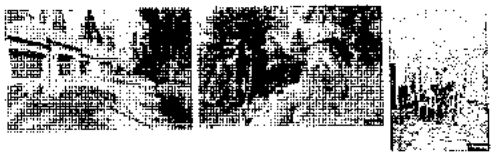
Agent	Jonathan H Dyer - (775) 846-4107	**Showing Instructions**	Call Listing Agent
Agent E-mail	jdyer@chaseinternational.com	**To Show Contact**	
Listing Office 1	Chase International-Damonte - (775) 850-5900		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Jonathan Dyer
Listing Office 2		**Contact Phone**	775-846-4107

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,500,000
Variable Rate	No	**Days on Market**	134	**Listing Date**	5/6/2010
Sliding Scale	No	**Days On MLS**	134	**Input Date**	5/6/2010 2:36:00 PM
Sale/Lease	For Sale	**Cumulative DOM**	134	**Expiration Date**	
Listing Type	Exclusive Right	**Cumulative DOMLS**	134	**Update Date**	5/12/2010
Possession	COE	**Agent Hit Count**		**Status Date**	5/12/2010
Limited Service Listing	No	**Client Hit Count**		**Price Date**	5/6/2010
Special Conditions of Sale	None			**HotSheet Date**	5/12/2010
Fannie Mae First				**Off Market Date**	

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**



Features

GARAGE TYPES	Attached
HOA AMENITIES	Security Gates
ADJOINS	Greenbelt, Creek/Stream, Forest, Undeveloped Acr
VIEW	Yes, Mountain, Valley, Trees
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Garage Door Opener(s), Smoke Detectors, Intercom, Security System/Owned, Central Vacuum, Filter System, Washer, Dryer, Water Softener/Owned, Refrigerator, Microwave (portable)
LIVING ROOM	Separate/Formal, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Separate/Formal, High Ceiling
FAMILY ROOM	Separate, Firplce/Woodstove/Pellet
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Island, Pantry, Breakfast Nook
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets, Shelves
OTHER ROOMS	Office/Den(not incl bdrm), Entry/Foyer, Workshop, Basement-Walkout/Daylight
FLOOR COVERING	Carpet, Ceramic Tile, Wood, Stone, Concrete, Marble, Travertine
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Stucco
ROOF	Pitched, Tile
HEATING/COOLING	Propane, Forced Air, Fireplace, Radiant Heat -Floor, Central Refrig A/C
WATER HEATER	Propane
WINDOWS	Double Pane, Wood Frame, Low E
FIREPLACE	Yes, Two or More, Wood-Burning Stove, Gas Log
UTILITIES	Electricity, Propane, Well-Community, Septic, Telephone
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers, Front, Drip-Full, Automatic
FENCED	None
PATIO/DECK	Yes, Covered, Deck
EXTERIOR FEATURES	RV Access/Parking, Satellite Dish/Owned
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Upslope
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

Designed by Gail Richie, Architect, the home was built with steel superstructure covered in concrete for an Old World, European feel. The roof is concrete tile with copper drains. The interior finishes are tops, with floors of distressed black walnut 5" planks, marble in the baths, wonderful tiles, concrete and all wool carpeting. Light fixtures and custom iron work, radius walls, detailed doors, and wood work through out this home. Wine cellar and tasting room cut into granite 800 bottle capacity.

Extended Remarks

The warm, neutral interior with plenty of windows and glass doors for natural light. Rustic steps lead from the parking area to the front door and spectacular entry that features a high domed ceiling and stairs up to the master suite level and the lower living level. The main floor includes a large living room with wood-burning fireplace, built in media center, dining room, spacious kitchen breakfast room pantry. The lower level features a theater and 3 separate bedrooms with private bathrooms. Garage features shop and large storage area, dog shower. (Call for more information)

Private Remarks

This home is shown by appointment only. 24 hour notice is required. There are many details available upon request such as plans, well reports, and a detailed personal property list of which some items are included or available for purchase per seperate agreement. All information is deemed reliable but not guaranteed. It is up to all interested parties to complete their own varification of all facts and reports.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent
Selling Office 1
Selling Agent 2
Selling Office 2

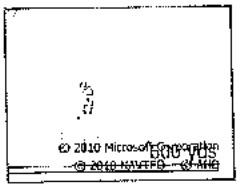
Sold Price
Sold Price per SqFt
How Sold
Contract Date
Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	80002375	Address	5775 Lausanne
Status	ACTIVE	Unit #	
		City	Reno
Asking Price	$3,745,000	State	NV
Class	RESIDENTIAL	Zip	89511
Type	Site/Stick Built	Area	171 Reno-Southwest Suburban

Virtual Tour



Property Information

Bedrooms #	4	County	Washoe	Common Interest Ownership	Yes
Baths #Full or 3/4	4	Parcel #	14809202	Attached Common Wall	No
# Half Baths	2	Taxes $	21461.00	Water Rights	No
# Garage	4	Assessment $	0.00	HOA	Yes
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	Montreux Home Owner's Association
Total Parking Cap.	4	Zoning Actual	LDS		
Stories	1 Story	Source of Zoning	Assessor	Assoc Fee $	250.00 Monthly
Unit Level		Horses Okay	No	Assoc Trans Fee $	400.00
Total Living Space	9203	Elementary School	Hunsberger	CC/R Restrictions	Yes
Source of SqFt	Owner	Middle School	Pine		
Price per SQFT	406.93	High School	Galena		
Year Built	2007	IPES			
Acreage	1.66	Coverage			
Construction	Frame				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Xstreet/Directions: Montreux Golf & CC, Mt. Rose Hwy to Bordeaux

Agent / Showing Information

Agent	Bonnie G Lowder - (775) 722-1686	Showing Instructions	Call Listing Office
Agent E-mail		To Show Contact	
Listing Office 1	Dickson Realty - Caughlin - Office: (775) 746-7000		
Listing Agent 2		Occupied By	Vacant
Listing Agent 2 E-mail		Contact Name	Dickson Appointment
Listing Office 2		Contact Phone	775-746-7009

Listing Information

Comm to BB	2.50	CBB $ or %	%	Original Price	$3,895,000
Variable Rate		No		Days on Market	949
Sliding Scale		No		Days On MLS	941
Sale/Lease		For Sale		Cumulative DOM	949
Listing Type		Exclusive Right		Cumulative DOMLS	941
Possession		COE		Agent Hit Count	
Limited Service Listing		No		Client Hit Count	
Special Conditions of Sale		None			
Fannie Mae First					

Listing Date	2/11/2008
Input Date	2/19/2008 5:27:00 PM
Expiration Date	
Update Date	8/2/2010
Status Date	8/2/2010
Price Date	7/27/2010
HotSheet Date	8/2/2010
Off Market Date	

Internet Display Options

Internet Display	Yes
Automated Valuation	Commentary/Reviews

Features

GARAGE TYPES	Attached
HOA AMENITIES	Common Area Maint, Gates/Fences, Security, Security Gates, Snow Removal
ADJOINS	Creek/Stream
VIEW	Yes, Mountain, Trees, Creek
INT FTRS /PRSNL PROP INCLD	Garage Door Opener(s), Smoke Detectors, Central Vacuum, Refrigerator
LIVING ROOM	Separate/Formal
DINING ROOM	Separate/Formal, Living Rm Combo, Family Rm Combo, High Ceiling
FAMILY ROOM	Separate, Great Room, High Ceiling
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Island , Pantry, Breakfast Nook
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub, On Main Floor
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Study/Library, Game Room , Bonus Room, Entry/Foyer, Workshop, Basement-Walkout /Daylight, Rec Room
FLOOR COVERING	Carpet, Stone
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Stucco, Rock
ROOF	Pitched, Tile
HEATING/COOLING	Natural Gas, Forced Air, Radiant Heat-Ceiling, Central Refrig A/C
WATER HEATER	Natural Gas
WINDOWS	Double Pane
FIREPLACE	Yes, Two or More, Fireplace
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, Telephone, Water Meter Installed
LANDSCAPED	Yes, Partially Landscaped
SPRINKLERS	Front, Back, Drip-Front, Drip-Back, Automatic
FENCED	None
PATIO/DECK	Yes, Uncovered, Covered, Deck, Patio
EXTERIOR FEATURES	BBQ Built-In
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Downslope
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

New Construction now complete. Fabulous Gail Richie design on large private lot with creek running through the back and spectacular mountain views from almost every room. Best finishes available include premium granites, extensive custom cabinetry throughout entire residence, hardwood and stone floors, beamed ceilings, custom doors and ironwork. Separate home theater, wine cellar and tasting room, 2 family rooms and abundant storage and excercise areas.

Extended Remarks

Separate golf cart garage or shop / crafts / excercise. Huge butlers pantry includes secondary refrigeration, dishwasher and large storage area adjacent to main kitchen. One bedroom on main level has separate entrance. Sheltered outdoor kitchen/living area and several decks/patios for entertaining. Flexible space allows for many option, i.e. offices, gamerooms, excercise areas, in-law quarters. Some selections still available for Buyers. Memberships available but not required. A premium design on a premium private lot in fabulous Montreux Golf and Country Club.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

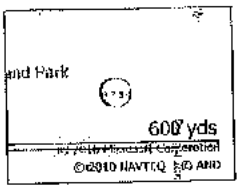
Sold Information

Selling Agent	**Sold Price**
Selling Office 1	**Sold Price per SqFt**
Selling Agent 2	**How Sold**
Selling Office 2	**Contract Date**
	Closing Date

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	100011782	Address	425 Juniper Hill Road
Status	SOLD	Unit #	
		City	Reno
Asking Price	$3,150,000	State	NV
Class	RESIDENTIAL	Zip	89519
Type	Site/Stick Built	Area	161 Reno-West Southwest



Property Information

Bedrooms #	5	County	Washoe	Common Interest Ownership	No
Baths #Full or 3/4	6	Parcel #	00913237	Attached Common Wall	No
# Half Baths	1	Taxes $	21575.38	Water Rights	Yes
# Garage	3	Assessment $	0.00	HOA	No
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	
Total Parking Cap.	3	Zoning Actual	HDR		
Stories	2 Story	Source of Zoning	Assessor	Assoc Fee $	
Unit Level		Horses Okay	Yes	Assoc Trans Fee $	
Total Living Space	6997	Elementary School	Gomm	CC/R Restrictions	Yes
Source of SqFt	Assessor	Middle School	Swope		
Price per SQFT		High School	Reno		
Year Built	2002	IPES			
Acreage	3.13	Coverage			
Construction	Frame				
Xstreet/Directions	Mayberry Dr				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Agent / Showing Information

Agent	Rebecca A Dickson - (775) 284-3044	Showing Instructions	Call Listing Office
Agent E-mail	rdickson@dicksonrealty.com	To Show Contact	
Listing Office 1	Dickson Realty - Caughlin - Office: (775) 746-7000		
Listing Agent 2		Occupied By	Owner
Listing Agent 2 E-mail		Contact Name	Centralized Showings
Listing Office 2		Contact Phone	775-324-3241

Listing Information

Comm to BB	3.00	CBB $ or %	%	Original Price	$3,150,000
Variable Rate		No		Days on Market	7
Sliding Scale		No		Days On MLS	0
Sale/Lease		For Sale		Cumulative DOM	7
Listing Type		Exclusive Right		Cumulative DOMLS	0
Possession		COE		Agent Hit Count	
Limited Service Listing		No		Client Hit Count	
Special Conditions of Sale		None			
Fannie Mae First		No			

Listing Date	7/16/2010
Input Date	8/13/2010 4:01:00 PM
Expiration Date	
Update Date	8/13/2010
Status Date	8/13/2010
Price Date	8/13/2010
HotSheet Date	8/13/2010
Off Market Date	7/23/2010

Internet Display Options

Internet Display	Yes
Automated Valuation	
Commentary/Reviews	

Features

GARAGE TYPES	Attached	**FOUNDATION**	Concrete/Crawl Space
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding
ADJOINS	Undeveloped Acr	**ROOF**	Pitched, Composition/Shingle, Metal
VIEW	Yes, Mountain	**HEATING/COOLING**	Natural Gas, Forced Air, Radiant Heat-Floor, Central Refrig A/C
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Garage Door Opener(s), Smoke Detectors, Security System/Owned, Central Vacuum, Refrigerator	**WATER HEATER**	Natural Gas, Circulating Pump
		WINDOWS	Double Pane
LIVING ROOM	Great Room, Fireplace/Woodstove/Pellet, High Ceiling, Ceiling Fan	**FIREPLACE**	Yes, One, Fireplace
		UTILITIES	Electricity, Natural Gas, City/County Water, Septic, Cable, DSL Available, Telephone
DINING ROOM	Separate/Formal, High Ceiling		
FAMILY ROOM	Separate	**LANDSCAPED**	Yes, Partially Landscaped
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Island, Pantry, Breakfast Bar	**SPRINKLERS**	Front, Back, Drip-Front, Drip-Back, Automatic
		FENCED	Partial
		PATIO/DECK	Yes, Uncovered, Covered, Patio
MASTER BEDROOM	Walk-In Closet, Double Sinks, Shower Stall, Jetted Tub	**EXTERIOR FEATURES**	RV Access/Parking, In Ground Pool, Spa/Hot Tub
		WATER TEST	No
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets	**ACCESS**	Private
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Mud Room, In-Law Quarters	**TOPOGRAPHY**	Level, Downslope, Combo/Varies
		OWNER(S) MAY SELL	Conventional, Cash
FLOOR COVERING	Carpet, Wood, Slate	**GREEN FEATURES**	None

MLS Remarks

Beautiful custom home on 3.13 acres. Oversized wood burning fireplace is the focal point in the great room. Kitchen features high end appliances, granite slab counters and breakfast bar. In-ground saline pool with automatic cover. Soothing views from the covered porch.

Extended Remarks

Purchase price included the adjacent 2.07 acre lot.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

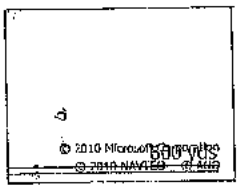
Sold Information

Selling Agent	Rebecca A Dickson - (775) 284-3044	**Sold Price**	$3,150,000
Selling Office 1	Dickson Realty - Caughlin - Office: (775) 746-7000	**Sold Price per SqFt**	450.19
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	7/16/2010
		Closing Date	7/23/2010

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	90009297	**Address**	1200 Holcomb Ranch Lane
Status	PENDING-No Show	**Unit #**	
		City	Reno
Asking Price	$4,750,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89511
Type	Site/Stick Built	**Area**	164 Reno-Old South Suburban



Property Information

Bedrooms #	9+	**County**	Washoe	**Common Interest Ownership**	No
Baths #Full or 3/4	9+	**Parcel #**	04427019	**Attached Common Wall**	No
# Half Baths	5+	**Taxes $**	30075.00	**Water Rights**	Yes
# Garage	5	**Assessment $**	0.00	**HOA**	No
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	
Total Parking Cap.	5	**Zoning Actual**	HDR		
Stories	2 Story	**Source of Zoning**	Owner	**Assoc Fee $**	
Unit Level		**Horses Okay**	Yes	**Assoc Trans Fee $**	
Total Living Space	13,316	**Elementary School**	Lenz	**CC/R Restrictions**	Yes
Source of SqFt	Appraiser	**Middle School**	Pine		
Price per SQFT	356.71	**High School**	Galena		
Year Built	1998	**IPES**			
Acreage	5.86	**Coverage**			
Construction	Frame				
Xstreet/Directions	South Virginia to Holcomb				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

Agent	Jean Merkelbach - Offic: (775) 588-7710	**Showing Instructions**	Call Listing Agent
Agent E-mail	jean@dhsir.com	**To Show Contact**	
Listing Office 1	Distinctive Homes Sotheby's In - Office: (775) 588-7710		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Jean Merkelbach
Listing Office 2		**Contact Phone**	775.588.7710

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$5,900,000	**Listing Date**	6/24/2009
Variable Rate		No		**Days on Market**	433	**Input Date**	6/24/2009 3:36:00 PM
Sliding Scale		No		**Days On MLS**	433	**Expiration Date**	
Sale/Lease		For Sale		**Cumulative DOM**	909	**Update Date**	6/29/2010
Listing Type		Exclusive Right		**Cumulative DOMLS**	909	**Status Date**	6/29/2010
Possession		COE		**Agent Hit Count**		**Price Date**	1/5/2010
Limited Service Listing		No		**Client Hit Count**		**HotSheet Date**	6/29/2010
Special Conditions of Sale		None				**Off Market Date**	6/28/2010
Fannie Mae First							

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**

Features

GARAGE TYPES	Both Att & Det
HOA AMENITIES	No Amenities
ADJOINS	Street
VIEW	Yes, Mountain, City, Valley, Trees, Ski Resort
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Garage Door Opener(s), Smoke Detectors, Intercom, Security System/Owned, Central Vacuum, Washer, Dryer, Hot Tub, Refrigerator, Portable Dishwasher, Microwave (portable)
LIVING ROOM	Separate/Formal, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Separate/Formal, High Ceiling
FAMILY ROOM	Separate, High Ceiling, Ceiling Fan
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Trash Compactor, Island, Pantry, Breakfast Bar
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Bathtub
LAUNDRY AREA	Yes, Garage, Laundry Room, Laundry Sink, Cabinets, Shelves
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Study/Library, Game Room, Loft, Entry/Foyer, Mud Room, Workshop, Maid's Room, Bdrm/Office (on Main Flr), Guest House, In-Law Quarters, Rec Room
FLOOR COVERING	Carpet, Wood, Stone
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Stucco
ROOF	Pitched, Tile
HEATING/COOLING	Natural Gas, Electric, Forced Air, Central Refrig A/C
WATER HEATER	Natural Gas
WINDOWS	Double Pane
FIREPLACE	Yes, Two or More, Air Circulating, Fireplace, Free Standing, Gas Log
UTILITIES	Electricity, Natural Gas, City/County Water, Well -Private, City Sewer, Cable, DSL Available, T1 Available, Telephone
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers, Drip-Full, Drip-Front, Drip-Back, Automatic
FENCED	Full
PATIO/DECK	Yes, Uncovered, Covered, Deck, Patio
EXTERIOR FEATURES	RV Access/Parking, Satellite Dish/Owned, Barn -Outbuildings, Corrals/Stalls, In Ground Pool, Spa /Hot Tub, Tennis Courts, BBQ Built-In, Workshop
ACCESSIBILITY	Wide Width Hallways
WATER TEST	No
ACCESS	Public
TOPOGRAPHY	Level
OWNER(S) MAY SELL	Conventional, FHA, VA, Cash, Exchange 1031, Lease /Option
GREEN FEATURES	None

MLS Remarks

Exquisite Equestrian Ranch Estate located in the heart of Downtown Reno. 10,816 sq.ft. main house and separate office/guest house along with another guest cottage combine to make this estate the finest Reno has to offer. Granite Kitchen with high end stainless steel appliances overlooks stunning backyard complete with stocked ponds, waterfall, in ground salt water pool, spa, tennis, volleyball and bocce ball courts.

Extended Remarks

Master Bedroom wing has his and hers bathrooms, walk in closets, separate lounge area with fireplace and patio complete with misters and heaters overlooking the snow-capped mountains and beautiful backyard. One of the few properties in Reno with a 4 stall barn with tack room and riding arena. Would make an excellent equestrian center. Private theatre room, gym and wonderful bar with 1200 bottle climate controlled wine room , two beer taps, hardwood floors and granite countertops make entertaining a must.

Private Remarks

5.86 acres consisting of two parcels - possible subdivide 044-270-19 is 3.36 acres and 044-270-14 is 2.50 acres.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent		**Sold Price**	
Selling Office 1		**Sold Price per SqFt**	
Selling Agent 2		**How Sold**	
Selling Office 2		**Contract Date**	6/28/2010
		Closing Date	

This information is deemed reliable, but not guaranteed.

APN 040-620-09 CARD 1 of 1

BUILDING SQUARE FOOTAGE: 4,954

NOTE: Residential Basements will display as Unfinished in the Building Square Footage. For information on finshed area see the Special Features/Yard Items table below.

		Area	Included in Square Foot Total
1FLR	FIRST FLOOR	4,954	Yes
GARA	GARAGE ATTACHED	1,200	
POR1	PORCH CONCRETE SLAB	1,387	
PRF1	PORCH ROOF	581	

SPECIAL FEATURES AND YARD ITEMS

	Description	Quality Class (EBLD=Equal to Building)	Year	Square Foot OR # of Units
FGS1	FIREPLACE GAS SINGLE 1-STORY	EBLD	2002	2
FNW4	FENCE WOOD 4 FT	3.0	1963	2,342
FWCO	FLATWORK CONCRETE	3.0	2002	2,000
HBR2	RAISED BREEZWAY BARN AVERAGE	3.0	1963	1,271
PLGN	POOL GUNITE	3.0	2002	572
WPRS	WELL, PRESSURE SYSEM & SEPTIC	3.0	1963	1
YIMP	YARD IMPROVEMENTS	3.0	2002	10

Alves Appraisal Associates
320 Wonder Street
Reno, NV 89502
Phone: (775) 329-8487

Invoice

DATE	INVOICE #
9/21/2010	100911

BILL TO
Paul Morabito 8355 Panorama Drive Reno, NV 89511

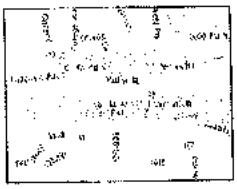
TERMS
Due on receipt

DESCRIPTION	AMOUNT
Appraisal of a Luxury Single Family Residence Location: 8355 Panorama Drive, Reno, NV	2,500.00
Total	$2,500.00

Superpumper 001704

MLS All Fields

MLS #	90008951	**Address**	4045 S OLD US HWY 395
Status	SOLD	**Unit #**	
		City	Washoe Valley
Asking Price	$3,400,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89704
Type	Site/Stick Built	**Area**	175 West Washoe Valley



Property Information

Bedrooms #	9+	**County**	Washoe	**Common Interest Ownership**	No
Baths #Full or 3/4	9+	**Parcel #**	05504102	**Attached Common Wall**	No
# Half Baths	3	**Taxes $**	22938.00	**Water Rights**	Yes
# Garage	0	**Assessment $**	0.00	**HOA**	No
# Carport	4	**Zoning Category**	Multifamily	**HOA/Mgt Co**	
Total Parking Cap.	4	**Zoning Actual**	MDR		
Stories	2 Story	**Source of Zoning**	Owner	**Assoc Fee $**	
Unit Level		**Horses Okay**	Yes	**Assoc Trans Fee $**	
Total Living Space	16,000	**Elementary School**	Pleasant Valley	**CC/R Restrictions**	No
Source of SqFt	Appraiser	**Middle School**	Damonte		
Price per SQFT	212.50	**High School**	Galena		
Year Built	1964	**IPES**			
Acreage	25.02	**Coverage**			
Construction	Frame				

Xstreet/Directions 395 to Old 395 next to Bowers Mansion

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

Agent	Tracy Saunders	**Showing Instructions**	Call Listing Agent
Agent E-mail	tahoerealestate@charter.net	**To Show Contact**	
Listing Office 1	Chase International Incline - Main: (775) 831-7300		
Listing Agent 2		**Occupied By**	Vacant
Listing Agent 2 E-mail	tahoerealestate@charter.net	**Contact Name**	Tracy Saunders
Listing Office 2		**Contact Phone**	775-772-1630

Listing Information

Comm to BB	2.50	**CBB $ or %**	%	**Original Price**	$4,250,000
Variable Rate	No			**Days on Market**	312
Sliding Scale	No			**Days On MLS**	307
Sale/Lease	For Sale			**Cumulative DOM**	693
Listing Type	Exclusive Agency			**Cumulative DOMLS**	688
Possession	COE			**Agent Hit Count**	
Limited Service Listing	No			**Client Hit Count**	
Special Conditions of Sale	Bank Owned				
Fannie Mae First					

Listing Date	6/12/2009
Input Date	6/17/2009 11:12:00 PM
Expiration Date	
Update Date	7/21/2010
Status Date	7/21/2010
Price Date	7/21/2010
HotSheet Date	7/21/2010
Off Market Date	7/21/2010

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**

Features

GARAGE TYPES	None
HOA	No Amenities
AMENITIES	
ADJOINS	Creek/Stream, Undeveloped Acr
VIEW	Yes, Mountain, Lake, Valley, Trees
INT FTRS/PRSN L PROP INCLD	Drapes/Curtains, Smoke Detectors, Hot Tub, Refrigerator
LIVING ROOM	Separate/Formal, Great Room, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Separate/Formal, High Ceiling
FAMILY ROOM	Separate, Great Room, Firplce/Woodstove/Pellet, High Ceiling
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Island, Breakfast Bar
MASTER BEDROOM	Walk-In Closet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub, On Main Floor
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets, Shelves
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Game Room, Bonus Room, Entry/Foyer, Atrium, Workshop, Maid's Room, Sun Room, Bdrm/Office (on Main Flr), Guest House
FLOOR COVERING	Carpet, Stone
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Wood Siding, Rock
ROOF	Pitched, Flat, Asphalt, Metal
HEATING/COOLING	Propane, Oil, Electric, Geothermal, Forced Air, Heat Pump, Central Refrig A/C
WATER HEATER	Electric
WINDOWS	Combo/Varies
FIREPLACE	Yes, Two or More, Fireplace, Free Standing
UTILITIES	Electricity, Propane, Oil, Well-Private, Septic, Telephone
LANDSCAPED	Yes, Partially Landscaped
SPRINKLERS	Front, Back, Automatic
FENCED	Partial
PATIO/DECK	Yes, Uncovered, Deck
EXTERIOR FEATURES	Barn-Outbuildings, Corrals/Stalls, In Ground Pool, Spa/Hot Tub, Sauna, BBQ Built-In, Workshop
WATER TEST	No
ACCESS	Private, Private w/Maint Agreement
TOPOGRAPHY	Rolling, Gentle, Hilly, Combo/Varies
OWNER(S) MAY SELL	Conventional, Cash, Exchange 1031
GREEN FEATURES	None

MLS Remarks

Historical Steen Mansion now bank owned and back on market wth all 25.2 acres. Spectacular prroperty with stunning vews of Washoe Lake. The Mansion was rennovated by previous owner and includes inddor pool with geothermal heat, central courtyard/solarium with sliding glass roof, backyard creek with waterfalls. 2 additional guest cottages are also included in purchase price the orignial John Twaddle residence with incredible hand hewn woodwork and another 1 bedroom guest cottage.

Extended Remarks

This house is in need of some TLC but is an excellent buy for someone looking for a large estate. Some photo's were taken prior to being bank owned and the property is no longer furnished.

Private Remarks

Bank Addendum A must be submitted with all offers. This is a show by appointment only and all prospects must be preapproed or show proof of funds.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

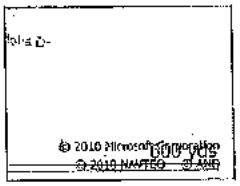
Sold Information

Selling Agent	Karen A Bruno	**Sold Price**	$3,000,000
Selling Office 1	Chase International - (775) 831-7300	**Sold Price per SqFt**	187.50
Selling Agent 2		**How Sold**	Conventional
Selling Office 2		**Contract Date**	5/12/2010
		Closing Date	7/21/2010

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	90013547	**Address**	14 Lighthouse Shore
Status	SOLD	**Unit #**	
		City	South Lake Tahoe
Asking Price	$3,995,000	**State**	CA
Class	RESIDENTIAL	**Zip**	96150
Type	Site/Stick Built	**Area**	705 Lake Tahoe, CA



Property Information

Bedrooms #	4	**County**	Eldorado, CA	**Common Interest Ownership**	Yes
Baths #Full or 3/4	4	**Parcel #**	02643105100	**Attached Common Wall**	No
# Half Baths	1	**Taxes $**	0.00	**Water Rights**	No
# Garage	2	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	Lighthouse Shores HOA
Total Parking Cap.	2	**Zoning Actual**	sf		
Stories	2 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	3919.00 Annually
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	250.00
Total Living Space	3793	**Elementary School**	Out of Area	**CC/R Restrictions**	Yes
Source of SqFt	Assessor	**Middle School**	Out Of Area		
Price per SQFT	1053.26	**High School**	Out Of Area		
Year Built	1982	**IPES**			
Acreage	0.48	**Coverage**			
Construction	Frame				

Xstreet/Directions Venice to Lighthouse Shores Gate

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

Agent	Susan Lowe - Direc: (775) 588-1444	**Showing Instructions**	ShowingAssist
Agent E-mail	slowe@chaseinternational.com	**To Show Contact**	
Listing Office 1	Chase International - ZC - Office: (775) 588-6130		
Listing Agent 2	Eric Thaden - OFFIC: (775) 588-6130	**Occupied By**	Tenant
Listing Agent 2 E-mail	ethaden@chaseinternationa.com	**Contact Name**	Susan Lowe
Listing Office 2	Chase International - ZC - Office: (775) 588-6130	**Contact Phone**	775-588-6130

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,995,000
Variable Rate	No			**Days on Market**	112
Sliding Scale	No			**Days On MLS**	112
Sale/Lease	For Sale			**Cumulative DOM**	112
Listing Type	Exclusive Right			**Cumulative DOMLS**	112
Possession	COE			**Agent Hit Count**	
Limited Service Listing	No			**Client Hit Count**	
Special Conditions of Sale	None				
Fannie Mae First	No				

Listing Date	9/9/2009
Input Date	9/9/2009 11:47:00 AM
Expiration Date	
Update Date	12/30/2009
Status Date	12/30/2009
Price Date	12/30/2009
HotSheet Date	12/30/2009
Off Market Date	12/30/2009

Internet Display Options

Internet Display Yes

Automated Valuation **Commentary/Reviews**

Features

GARAGE TYPES	Attached
HOA AMENITIES	Beach, Boat Launch, Buoy, Club Hs/Rec Room, Common Area Maint, Gates/Fences, Landsc Maint Part, Marina, On-Site Mgt, Pool, Security Gates, Snow Removal, Tennis
ADJOINS	Lake
VIEW	Lake
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Garage Door Opener(s), Security System/Owned, Washer, Dryer, Hot Tub, Refrigerator
LIVING ROOM	Separate/Formal, Fireplce/Woodstove/Pellet
DINING ROOM	Kitchen Combo
FAMILY ROOM	Separate, Great Room, Firplce/Woodstove/Pellet, High Ceiling
KITCHEN	Electric Range, Single Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Breakfast Bar
MASTER BEDROOM	Double Sinks, Shower Stall, On Main Floor
LAUNDRY AREA	Garage, Laundry Room, Cabinets, Shelves
OTHER ROOMS	Game Room, Entry/Foyer
FLOOR COVERING	Carpet, Ceramic Tile, Wood

FOUNDATION	Concrete/Crawl Space
EXTERIOR	Wood Siding, Rock
ROOF	Pitched, Composition/Shingle
HEATING/COOLING	Natural Gas, Forced Air, Central Refrig A/C
WATER HEATER	Natural Gas
WINDOWS	Double Pane, Metal Frame
FIREPLACE	Two or More, Gas Log
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, Cable, DSL Available, Telephone
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers
FENCED	Partial, Front, Back
PATIO/DECK	Yes, Uncovered, Covered, Deck, Patio
EXTERIOR FEATURES	Spa/Hot Tub
WATER TEST	No
ACCESS	Private, Private w/Maint Agreement
TOPOGRAPHY	Level
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

Best lakefront value in the prestigious Lighthouse Shores gated community. Views from every window. Expansive sandy beach and boat dock in protected lagoon. Four suites, large family room with wet bar, expansive entertainent decks and fully landscaped. A treasure.

Extended Remarks

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

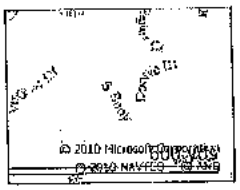
Sold Information

Selling Agent	Susan Lowe - Direc: (775) 588-1444	**Sold Price**	$3,200,000
Selling Office 1	Chase International - ZC - Office: (775) 588-6130	**Sold Price per SqFt**	843.66
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	12/23/2009
		Closing Date	12/30/2009

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	80012434	**Address**	650 Tina Court
Status	SOLD	**Unit #**	
		City	Stateline
Asking Price	$3,500,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89449
Type	Site/Stick Built	**Area**	602 Upper Kingsbury



Property Information

Bedrooms #	6	**County**	Douglas	**Common Interest Ownership**	No
Baths #Full or 3/4	6	**Parcel #**	131919310036	**Attached Common Wall**	No
# Half Baths	1	**Taxes $**	11791.67	**Water Rights**	No
# Garage	3	**Assessment $**	0.00	**HOA**	No
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	
Total Parking Cap.	3	**Zoning Actual**	SF		
Stories	3 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	
Total Living Space	8457	**Elementary School**	Zephyr Cove	**CC/R Restrictions**	Yes
Source of SqFt	Appraiser	**Middle School**	Kingsbury		
Price per SQFT	413.86	**High School**	Whittell		
Year Built	1992	**IPES**			
Acreage	1.70	**Coverage**			
Construction	Frame				
Xstreet/Directions	S. Benjamin				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

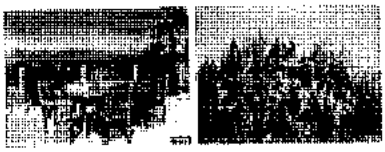
Agent	Pamela Lusby - (775) 588-0023	**Showing Instructions**	Call Listing Agent
Agent E-mail	realtorlusby@earthlink.net	**To Show Contact**	
Listing Office 1	Chase International - ZC - Office: (775) 588-6130		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Pam Lusby
Listing Office 2		**Contact Phone**	775-843-9688

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$4,500,000	**Listing Date**	8/3/2008
Variable Rate			No	**Days on Market**	439	**Input Date**	8/3/2008 2:35:00 PM
Sliding Scale			No	**Days On MLS**	439	**Expiration Date**	
Sale/Lease			For Sale	**Cumulative DOM**	621	**Update Date**	10/16/2009
Listing Type			Exclusive Right	**Cumulative DOMLS**	621	**Status Date**	10/16/2009
Possession			COE	**Agent Hit Count**		**Price Date**	10/16/2009
Limited Service Listing			No	**Client Hit Count**		**HotSheet Date**	10/16/2009
Special Conditions of Sale			None			**Off Market Date**	10/16/2009
Fannie Mae First							

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**



Features

GARAGE TYPES	Attached	**FOUNDATION**	Concrete/Crawl Space
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding, Rock
		ROOF	Pitched, Composition/Shingle
ADJOINS	Forest, BLM/BIA, Street	**HEATING/COOLING**	Natural Gas, Hot Water System, Baseboard
VIEW	Yes, Mountain, Lake, Trees, Ski Resort	**WATER HEATER**	Natural Gas
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Garage Door Opener(s), Smoke Detectors, Security System/Owned, Washer, Dryer, Refrigerator	**WINDOWS**	Double Pane
		FIREPLACE	Yes, Two or More, Wood-Burning Stove, Fireplace
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling	**UTILITIES**	Electricity, Natural Gas, City/County Water, City Sewer, Cable, Telephone
DINING ROOM	Great Room, High Ceiling		
FAMILY ROOM	Separate, Firplce/Woodstove/Pellet, High Ceiling	**LANDSCAPED**	Yes
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Trash Compactor, Breakfast Bar	**SPRINKLERS**	Full Sprinklers
		FENCED	Back
		PATIO/DECK	Yes, Uncovered, Covered, Deck
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Bathtub, Jetted Tub	**EXTERIOR FEATURES**	None, N/A
		WATER TEST	No
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets, Shelves	**ACCESS**	Public
		TOPOGRAPHY	Upslope, Cul-de-Sac
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Game Room, Entry/Foyer, In-Law Quarters	**OWNER(S) MAY SELL**	Conventional, Cash
		GREEN FEATURES	None
FLOOR COVERING	Carpet, Ceramic Tile, Wood, Stone		

MLS Remarks

When only the best will do, take a look at this exquisite, custom, lake view home. Resting in secluded splendor with no neighbors to disturb you, you'll find the privacy you crave on this 1.7 acre parcel that borders forest service lands. Upon entering this estate, you'll be greeted with a magnificent 2-story high waterfall and granite boulders. Feel the warmth from the gleaming, hickory, handscraped flooring, and watch the beautiful sunsets through sparkling windows. Fabulous gourmet kitchen.

Extended Remarks

Private Remarks

Real Estate Directory

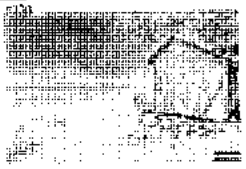
Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	Theresa Souers - Offic: (530) 577-0389	**Sold Price**	$3,200,000
Selling Office 1	Pinnacle Real Estate Group LT - Office: (530) 543-6676	**Sold Price per SqFt**	378.38
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	8/12/2009
		Closing Date	10/16/2009

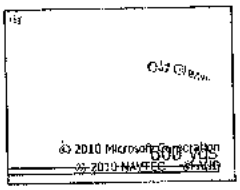
This information is deemed reliable, but not guaranteed.

MLS All Fields



MLS #	90004461	**Address**	165 The Back Road
Status	SOLD	**Unit #**	
		City	Glenbrook
Asking Price	$3,995,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89413
Type	Site/Stick Built	**Area**	619Glenbrk/Uppaway

Virtual Tour



Property Information

Bedrooms #	7	**County**	Douglas	**Common Interest Ownership**	No
Baths #Full or 3/4	3	**Parcel #**	141803B02006	**Attached Common Wall**	No
# Half Baths	0	**Taxes $**	5650.00	**Water Rights**	No
# Garage	1	**Assessment $**	0.00	**HOA**	No
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	
Total Parking Cap.	1	**Zoning Actual**	res		
Stories	1 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	
Total Living Space	3105	**Elementary School**	Zephyr Cove	**CC/R Restrictions**	No
Source of SqFt	Appraiser	**Middle School**	Kingsbury		
Price per SQFT	1286.63	**High School**	Whittell		
Year Built	1962	**IPES**			
Acreage	2.07	**Coverage**			
Construction	Frame				
Xstreet/Directions	Pray Meadow				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

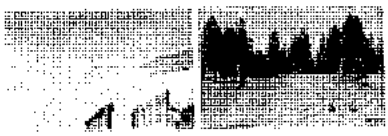
Agent	Clifton Chase - Home: (775) 815-1987	**Showing Instructions**	Call Listing Agent
Agent E-mail		**To Show Contact**	
Listing Office 1	Chase International -Glenbrook - Office: (775) 749-5663		
Listing Agent 2		**Occupied By**	Vacant
Listing Agent 2 E-mail		**Contact Name**	Clif Chase
Listing Office 2		**Contact Phone**	775-749-5663

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$3,995,000	**Listing Date**	3/23/2009
Variable Rate		No		**Days on Market**	196	**Input Date**	3/23/2009 4:02:00 PM
Sliding Scale		No		**Days On MLS**	196	**Expiration Date**	
Sale/Lease		For Sale		**Cumulative DOM**	196	**Update Date**	10/5/2009
Listing Type		Exclusive Right		**Cumulative DOMLS**	196	**Status Date**	10/5/2009
Possession		COE		**Agent Hit Count**		**Price Date**	10/5/2009
Limited Service Listing		No		**Client Hit Count**		**HotSheet Date**	10/5/2009
Special Conditions of Sale		None				**Off Market Date**	10/5/2009
Fannie Mae First							

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**



Features

GARAGE TYPES	Under
HOA AMENITIES	Beach, Buoy, Golf
ADJOINS	Golf Course, Undeveloped Acr
VIEW	Yes, Mountain, Trees, Filtered Lake View, Meadow
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Smoke Detectors, Security System/Owned, Washer, Dryer, Refrigerator, Microwave (portable)
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling, Ceiling Fan
DINING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling, Ceiling Fan
FAMILY ROOM	None
KITCHEN	Gas Range, Single Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal
MASTER BEDROOM	Shower Stall, On Main Floor
LAUNDRY AREA	Hall Closet
OTHER ROOMS	Workshop, Bdrm/Office (on Main Flr), Basement - Finished, In-Law Quarters
FLOOR COVERING	Carpet
FOUNDATION	Concrete/Crawl Space, Concrete Slab
EXTERIOR	Wood Siding
ROOF	Pitched, Wood/Shake
HEATING/COOLING	Propane, Electric, Forced Air
WATER HEATER	Propane, Electric
WINDOWS	Double Pane, Metal Frame
FIREPLACE	Yes
UTILITIES	Electricity, Propane, City/County Water, City Sewer, Cable, DSL Available, Telephone
LANDSCAPED	Partially Landscaped
SPRINKLERS	Front, Back, Automatic, Manual
FENCED	None
PATIO/DECK	Yes, Uncovered, Deck
EXTERIOR FEATURES	RV Access/Parking, Satellite Dish/Owned, TV Antenna, Tennis Courts, Workshop
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Level, Downslope, Gentle, Combo/Varies
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

Here it finally is, a Glenbrook property that includes one of the famed BEACH CABANAS. This deeded right runs with the property and provides formal beach rights to one of Glenbrook's most unique properties. Nestled in a private 2-acre setting, this single level rancher style home offers southwest sun exposure and filtered views of Lake Tahoe. The location is just off of the golf course driving range area and outside the confines of the Glenbrook HOA.

Extended Remarks

The property does not have HOA dues and is not subject to Glenbrook architectural design/review regulations. The property is for sale with a Glenbrook private golf membership, with buyer to pay club transfer fee. Tennis court privelages are also included as a deeded right.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	Clifton Chase - Home: (775) 815-1987	**Sold Price**	$3,500,000
Selling Office 1	Chase International -Glenbrook - Office: (775) 749-5663	**Sold Price per SqFt**	1127.21
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	8/1/2009
		Closing Date	10/5/2009

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	60025206	Address	510 Gonowable
Status	SOLD	Unit #	
		City	Crystal Bay
Asking Price	$3,990,000	State	NV
Class	RESIDENTIAL	Zip	89402
Type	Site/Stick Built	Area	620 Lakefront Propt

Virtual Tour

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Property Information

Bedrooms #	4	County	Washoe	Common Interest Ownership	Yes
Baths #Full or 3/4	4	Parcel #	123-132-01	Attached Common Wall	No
# Half Baths	1	Taxes $	21250.00	Water Rights	No
# Garage	2	Assessment $	0.00	HOA	No
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	
Total Parking Cap.	2	Zoning Actual	r-1		
Stories	3 Story	Source of Zoning	Assessor	Assoc Fee $	
Unit Level		Horses Okay	No	Assoc Trans Fee $	
Total Living Space	2400	Elementary School	Incline	CC/R Restrictions	No
Source of SqFt	Owner	Middle School	Incline Village		
Price per SQFT	1662.50	High School	Incline Village		
Year Built	1970	IPES			
Acreage	0.40	Coverage			
Construction	Frame				
Xstreet/Directions	Hwy 28				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Agent / Showing Information

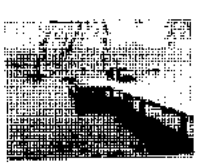
Agent	Ann Nichols - (775) 742-1548	Showing Instructions	Call Listing Office
Agent E-mail	ann@annnichols.com	To Show Contact	
Listing Office 1	Ann Nichols and Company - (775) 831-0625		
Listing Agent 2		Occupied By	Vacant
Listing Agent 2 E-mail		Contact Name	Ann Nichols
Listing Office 2		Contact Phone	775-831-0625

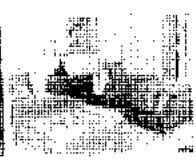
Listing Information

Comm to BB 2.00	CBB $ or % %	Original Price	$4,950,000	Listing Date	10/14/2006
Variable Rate	Yes	Days on Market	1026	Input Date	10/15/2006 4:47:00 PM
Sliding Scale	No	Days On MLS	1025	Expiration Date	
Sale/Lease	For Sale	Cumulative DOM	1026	Update Date	9/4/2009
Listing Type	Exclusive Right	Cumulative DOMLS	1025	Status Date	9/4/2009
Possession	COE	Agent Hit Count		Price Date	9/4/2009
Limited Service Listing	No	Client Hit Count		HotSheet Date	9/4/2009
Special Conditions of Sale	None			Off Market Date	9/3/2009
Fannie Mae First					

Internet Display Options

Internet Display	Yes
Automated Valuation	Commentary/Reviews





60025206 09/17/2010 Page 1 of 2

Features

GARAGE TYPES	Detached	**FOUNDATION**	Concrete Slab
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding
ADJOINS	Lake	**ROOF**	Pitched, Composition/Shingle
VIEW	Lake	**HEATING/COOLING**	Natural Gas, Forced Air, Fireplace, Radiant Heat-Floor
INT FTRS/PRSNL PROP INCLD	Central Vacuum, Furnishings, Refrigerator, Microwave (portable)	**WATER HEATER**	Natural Gas
LIVING ROOM	Great Room, High Ceiling	**WINDOWS**	Double Pane, Wood Frame
DINING ROOM	Great Room, High Ceiling	**FIREPLACE**	Gas Log
FAMILY ROOM	None	**UTILITIES**	Electricity, Natural Gas, City Sewer, Cable
KITCHEN	Gas Range, Single Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In	**LANDSCAPED**	None
		SPRINKLERS	None
MASTER BEDROOM	Walk-In Closet, Double Sinks, Tub/Shower Combo, Jetted Tub	**FENCED**	None
		PATIO/DECK	Uncovered, Covered, Deck
LAUNDRY AREA	Laundry Room, Shelves	**EXTERIOR FEATURES**	Pier
OTHER ROOMS	None	**WATER TEST**	No
FLOOR COVERING	Carpet, Ceramic Tile, Wood, Stone	**ACCESS**	Public
		TOPOGRAPHY	Downslope
		GREEN FEATURES	None

MLS Remarks

Complete redo 2006. Steel pier, hoist, 2 buoys, swim platform,106' on water,40% acre, 4 suites with lakeviews,1500 sq.ft. deck, travertine baths, flamed granite kitchen, stainless appliances, knotty alder cabinets & doors, hickory floors, designer furnishings. Granite extraordinaire fp. . Shows great in quiet Crystal Bay. Partial IVGID priviledges. Extra coverage, room to expand! 1.36 million dollar price reduction from orig list!

Extended Remarks

1/5 Shared ownership available! 10 weeks per year for only $875,000. Call for details.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

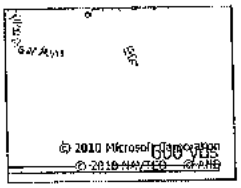
Sold Information

Selling Agent	Non MLS Agent	**Sold Price**	$3,650,000
Selling Office 1	Non MLS Office - Office: 823-8838	**Sold Price per SqFt**	1520.83
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	8/3/2009
		Closing Date	9/3/2009

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	90004185	**Address**	454 Reno Avenue
Status	SOLD	**Unit #**	
		City	Zephyr Cove
Asking Price	$4,950,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89448
Type	Site/Stick Built	**Area**	620 Lakefront Propt



Property Information

Bedrooms #	4	**County**	Douglas	**Common Interest Ownership**	No
Baths #Full or 3/4	4	**Parcel #**	131816710002	**Attached Common Wall**	No
# Half Baths	0	**Taxes $**	16502.00	**Water Rights**	No
# Garage	2	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	Elk Point HOA
Total Parking Cap.	2	**Zoning Actual**	sf		
Stories	3 Story	**Source of Zoning**	Appraiser	**Assoc Fee $**	2000.00 Annually
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	12000.00
Total Living Space	3332	**Elementary School**	Zephyr Cove	**CC/R Restrictions**	Yes
Source of SqFt	Appraiser	**Middle School**	Kingsbury		
Price per SQFT	1485.59	**High School**	Whittell		
Year Built	1988	**IPES**			
Acreage	0.33	**Coverage**			
Construction	Frame				

Xstreet/Directions Hwy 50 to Elks Ave to Lakeview to Reno

Unconverted Manuf. Housing Only

Serial # **Width**
HUD # **Skirting**
Personal Property Taxes

Agent / Showing Information

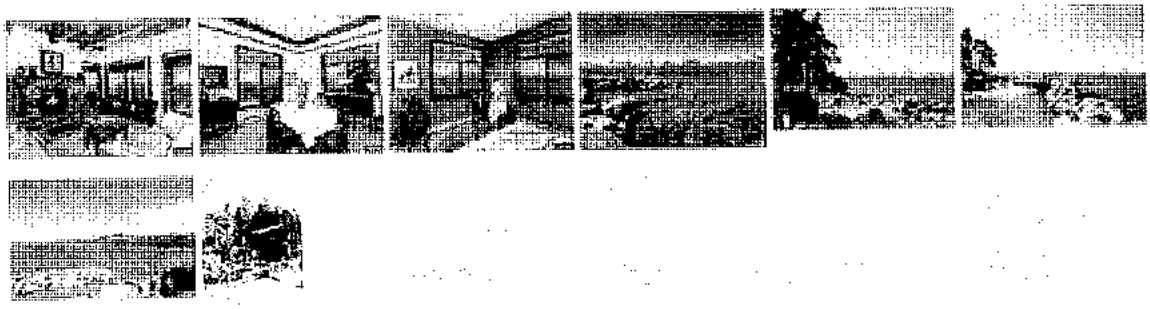
Agent	Susan Lowe - Direct: (775) 588-1444	**Showing Instructions**	Call Listing Agent
Agent E-mail	spoell@chaseinternational.com	**To Show Contact**	
Listing Office 1	Chase International - ZC - Office: (775) 588-6130		
Listing Agent 2	Star Brooks - Home: (530) 318-5818	**Occupied By**	Owner
Listing Agent 2 E-mail	slowe@chaseinternational.com	**Contact Name**	Star Poell
Listing Office 2	Chase International - ZC - Office: (775) 588-6130	**Contact Phone**	530-318-5818

Listing Information

Comm to BB	2.50	**CBB $ or %**	%	**Original Price**	$5,300,000	**Listing Date**	3/17/2009
Variable Rate			No	**Days on Market**	206	**Input Date**	3/18/2009 4:51:00 PM
Sliding Scale			No	**Days On MLS**	205	**Expiration Date**	
Sale/Lease			For Sale	**Cumulative DOM**	206	**Update Date**	10/9/2009
Listing Type			Exclusive Right	**Cumulative DOMLS**	205	**Status Date**	10/9/2009
Possession			COE	**Agent Hit Count**		**Price Date**	10/9/2009
Limited Service Listing			No	**Client Hit Count**		**HotSheet Date**	10/9/2009
Special Conditions of Sale			None			**Off Market Date**	10/9/2009
Fannie Mae First							

Internet Display Options

Internet Display Yes
Automated Valuation **Commentary/Reviews**



Features

GARAGE TYPES	Attached
HOA	Boat Launch, Gates/Fences, Marina, Pier, Security,
AMENITIES	Security Gates, Snow Removal
ADJOINS	Lake
VIEW	Lake
INT FTRS	Drapes/Curtains, Blinds/Shades, Rods, Garage Door
/PRSNL PROP	Opener(s), Smoke Detectors, Intercom, Central Vacuum,
INCLD	Washer, Dryer, Refrigerator, Microwave (portable)
LIVING ROOM	Separate/Formal, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Kitchen Combo, High Ceiling
FAMILY ROOM	None
KITCHEN	Electric Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Island, Pantry
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, Double Sinks, Shower Stall, Jetted Tub
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Entry/Foyer, Workshop, Basement - Finished
FLOOR COVERING	Carpet, Ceramic Tile, Vinyl Tile

FOUNDATION	Concrete/Crawl Space
EXTERIOR	Wood Siding
ROOF	Pitched, Metal
HEATING/COOLING	Natural Gas, Hot Water System, Baseboard
WATER HEATER	Natural Gas
WINDOWS	Double Pane
FIREPLACE	Two or More, Fireplace, Gas Log
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, Cable, DSL Available, Telephone
LANDSCAPED	None
SPRINKLERS	Back, Automatic
FENCED	None
PATIO/DECK	Uncovered, Covered, Deck, Patio
EXTERIOR FEATURES	Pier, Boat House
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Level, Downslope, Gentle
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

A truly unique lakefront opportunity! Situated on a cul-de-sac in the gated community of Elks Point Country Club, this well maintained home offers the best lake amenities available. The private cove shelters a massive "L" shaped breakwater with a pier nestled in the interior and an overhead track with hydrolic lift pulls your boat into the basement of the home. Enjoy the lakeside barbecue patio. Lakeviews from nearly every room! 177 Ft of lake-frontage.

Extended Remarks

Private Remarks

24 hour notice and showings can only be between 10:30 and 3:30.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

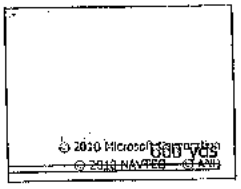
Sold Information

Selling Agent	Pamela Lusby - (775) 588-0023	**Sold Price**	$4,550,000
Selling Office 1	Chase International - ZC - Office: (775) 588-6130	**Sold Price per SqFt**	1365.55
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	8/28/2009
		Closing Date	10/9/2009

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	70014583	**Address**	1118 Hwy 50
Status	SOLD	**Unit #**	
		City	Zephyr Cove
Asking Price	$6,495,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89448
Type	Site/Stick Built	**Area**	620 Lakefront Propt



Property Information

Bedrooms #	6	**County**	Douglas	**Common Interest Ownership**	No
Baths #Full or 3/4	5	**Parcel #**	141834401009	**Attached Common Wall**	No
# Half Baths	0	**Taxes $**	21603.42	**Water Rights**	No
# Garage	2	**Assessment $**	0.00	**HOA**	No
# Carport	1	**Zoning Category**	Single Family	**HOA/Mgt Co**	
Total Parking Cap.	3	**Zoning Actual**	SF		
Stories	1 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	
Total Living Space	0	**Elementary School**	Zephyr Cove	**CC/R Restrictions**	No
Source of SqFt	Owner	**Middle School**	Kingsbury		
Price per SQFT	0.00	**High School**	Whittell		
Year Built	1954	**IPES**			
Acreage	3.33	**Coverage**			
Construction	Frame				
Xstreet/Directions	Highway 50				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

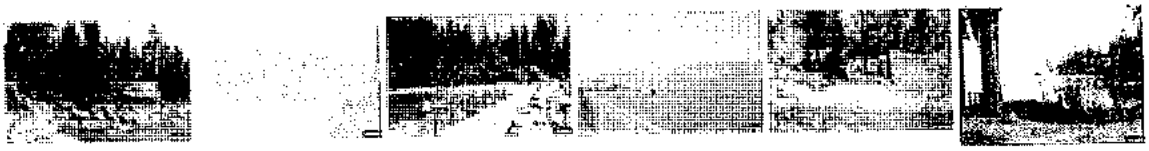
Agent	Shari Chase - Home: (775) 588-6132	**Showing Instructions**	Call Listing Office
Agent E-mail	schase@chaseinternational.com	**To Show Contact**	
Listing Office 1	Chase International - ZC - Office: (775) 588-6130		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Shari Chase
Listing Office 2		**Contact Phone**	775-588-6136

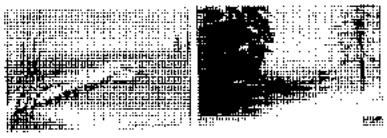
Listing Information

Comm to BB	3.00	**CBB $ or % %**		**Original Price**	$7,990,000	**Listing Date**	7/6/2007
Variable Rate		No		**Days on Market**	998	**Input Date**	7/6/2007 3:18:00 PM
Sliding Scale		No		**Days On MLS**	998	**Expiration Date**	
Sale/Lease		For Sale		**Cumulative DOM**	998	**Update Date**	3/30/2010
Listing Type		Exclusive Right		**Cumulative DOMLS**	998	**Status Date**	3/30/2010
Possession		COE		**Agent Hit Count**		**Price Date**	3/30/2010
Limited Service Listing		No		**Client Hit Count**		**HotSheet Date**	3/30/2010
Special Conditions of Sale		None				**Off Market Date**	3/30/2010
Fannie Mae First							

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**





Features

GARAGE TYPES	Detached	**FOUNDATION**	Concrete/Crawl Space
HOA AMENITIES	No Amenities	**EXTERIOR**	Wood Siding
ADJOINS	Lake	**ROOF**	Pitched
VIEW	Lake, Trees	**HEATING/COOLING**	Natural Gas
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains	**WATER HEATER**	Electric
LIVING ROOM	Great Room	**WINDOWS**	Double Pane
DINING ROOM	Living Rm Combo	**FIREPLACE**	Yes, One
FAMILY ROOM	None	**UTILITIES**	Electricity, Natural Gas, City /County Water, City Sewer
KITCHEN	Electric Range		
MASTER BEDROOM	None	**LANDSCAPED**	Partially Landscaped
LAUNDRY AREA	Kitchen	**SPRINKLERS**	Manual
OTHER ROOMS	None	**FENCED**	None
FLOOR COVERING	Carpet, Vinyl Tile	**PATIO/DECK**	Yes
		EXTERIOR FEATURES	Barn-Outbuildings, Pier
		WATER TEST	No
		ACCESS	Private
		TOPOGRAPHY	Gentle
		OWNER(S) MAY SELL	Conventional, Cash
		GREEN FEATURES	None

MLS Remarks

Enjoy nostalgia of "the way it was." This extraordinary and secluded lakefront estate, on 280 ft shoreline of Lake Tahoe , is situated among magnificent granite boulders on a 3.3 acre gently sloping lot. Desired lake amenities include: two buoys, sandy beach, breakwater and shared pier with boat tie-ups. The main residence has 4 bedrooms; a Caretaker/Guest house has covered parking and a separate garage. A quaint guest cottage sits directly on the water's edge.

Extended Remarks

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

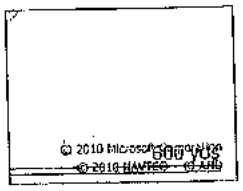
Sold Information

Selling Agent	Clifton Chase - Home: (775) 815-1987	**Sold Price**	$5,750,000
Selling Office 1	Chase International -Glenbrook - Office: (775) 749 5663	**Sold Price per SqFt**	
Selling Agent 2		**How Sold**	Cash
Selling Office 2		**Contract Date**	10/28/2009
		Closing Date	3/30/2010

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	80018229	**Address**	2115 The Back Road
Status	SOLD	**Unit #**	
		City	Glenbrook
Asking Price	$5,900,000	**State**	NV
Class	RESIDENTIAL	**Zip**	89413
Type	Site/Stick Built	**Area**	619 Glenbrk/Uppaway



Property Information

Bedrooms #	6	**County**	Douglas	**Common Interest Ownership**	Yes
Baths #Full or 3/4	6	**Parcel #**	141811110007	**Attached Common Wall**	No
# Half Baths	2	**Taxes $**	9688.13	**Water Rights**	No
# Garage	4	**Assessment $**	0.00	**HOA**	Yes
# Carport	0	**Zoning Category**	Single Family	**HOA/Mgt Co**	Glenbrook
Total Parking Cap.	4	**Zoning Actual**	Single Family		
Stories	3 Story	**Source of Zoning**	Assessor	**Assoc Fee $**	4050.00 Annually
Unit Level		**Horses Okay**	No	**Assoc Trans Fee $**	350.00
Total Living Space	5311	**Elementary School**	Zephyr Cove	**CC/R Restrictions**	Yes
Source of SqFt	Assessor	**Middle School**	Kingsbury		
Price per SQFT	1110.90	**High School**	Whittell		
Year Built	2006	**IPES**			
Acreage	2.53	**Coverage**			
Construction	Frame				
Xstreet/Directions	Pray Meadow				

Unconverted Manuf. Housing Only

Serial #	**Width**
HUD #	**Skirting**

Personal Property Taxes

Agent / Showing Information

Agent	Jean Merkelbach - Offic: (775) 588-7710	**Showing Instructions**	Call Listing Agent
Agent E-mail		**To Show Contact**	
Listing Office 1	Distinctive Homes Sotheby's In - Office: (775) 588-7710		
Listing Agent 2		**Occupied By**	Owner
Listing Agent 2 E-mail		**Contact Name**	Jean Merkelbach
Listing Office 2		**Contact Phone**	775-588-0609

Listing Information

Comm to BB	3.00	**CBB $ or %**	%	**Original Price**	$6,500,000
Variable Rate	No			**Days on Market**	497
Sliding Scale	No			**Days On MLS**	497
Sale/Lease	For Sale			**Cumulative DOM**	497
Listing Type	Exclusive Right			**Cumulative DOMLS**	497
Possession	COE			**Agent Hit Count**	
Limited Service Listing	No			**Client Hit Count**	
Special Conditions of Sale	None				
Fannie Mae First					

Listing Date	11/20/2008
Input Date	11/20/2008 7:54:00 PM
Expiration Date	
Update Date	4/19/2010
Status Date	4/6/2010
Price Date	4/29/2009
HotSheet Date	4/6/2010
Off Market Date	4/1/2010

Internet Display Options

Internet Display	Yes
Automated Valuation	**Commentary/Reviews**

Features

GARAGE TYPES	Attached
HOA AMENITIES	Golf, Pier, Security Gates
ADJOINS	Forest
VIEW	Mountain, Trees, Wooded
INT FTRS/PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Garage Door Opener(s), Smoke Detectors, Security System/Owned, Central Vacuum, Refrigerator
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet
DINING ROOM	Separate/Formal, High Ceiling
FAMILY ROOM	Separate
KITCHEN	Gas Range, Single Oven, Refrigerator, Built-In Dishwasher, Microwave Built-In, Pantry, Breakfast Bar, Breakfast Nook
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets
OTHER ROOMS	Study/Library, Game Room, Mud Room
FLOOR COVERING	Carpet, Wood, Stone
FOUNDATION	Concrete/Crawl Space
EXTERIOR	Wood Siding, Rock
ROOF	Pitched, Composition/Shingle
HEATING/COOLING	Propane, Forced Air, Hot Water System, Radiant Heat-Floor, Central Refrig A/C
WATER HEATER	Propane
WINDOWS	Double Pane, Wood Frame, Vinyl Frame
FIREPLACE	Yes, Two or More, Fireplace, Gas Log
UTILITIES	Electricity, Propane, Well-Community, City Sewer, Cable, DSL Available, Telephone
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers, Drip-Full, Automatic
FENCED	None
PATIO/DECK	Yes
EXTERIOR FEATURES	Satellite Dish/Owned, BBQ Built-In, Heated Driveway
WATER TEST	No
ACCESS	Public
TOPOGRAPHY	Upslope
OWNER(S) MAY SELL	Conventional, Cash, Exchange 1031
GREEN FEATURES	None

MLS Remarks

Undeniably the most fabulous home ever offered in the exclusive lakeside community of Glenbrook. Spacious on a grand scale this exquisite retreat is elegantly appointed offering many warm and wonderful entertaining options. Completed in 2006, with every amenity for a luxurious and private lifestyle. Exceptional quality and architectural detail. Beautifully landscaped, meticulously maintained.

Extended Remarks

Glenbrook amenities included 24-hour gated security, private golf course, community beach and pier.

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	Jean Merkelbach - Offic: (775) 588-7710
Selling Office 1	Distinctive Homes Sotheby's In - Office: (775) 588-7710
Selling Agent: 2	
Selling Office 2	

Sold Price	$5,900,000
Sold Price per SqFt	1110.90
How Sold	Miscellaneous
Contract Date	3/11/2010
Closing Date	4/1/2010

This information is deemed reliable, but not guaranteed.

MLS All Fields

MLS #	70017439	Address	418 bitters beach road
Status	SOLD	Unit #	
		City	Zephyr Cove
Asking Price	$9,750,000	State	NV
Class	RESIDENTIAL	Zip	89448
Type	Site/Stick Built	Area	620 Lakefront Propt

Virtual Tour

Property Information

Bedrooms #	5	County	Douglas	Common Interest Ownership	No
Baths #Full or 3/4	6	Parcel #	131816801002	Attached Common Wall	No
# Half Baths	1	Taxes $	20369.70	Water Rights	No
# Garage	3	Assessment $	0.00	HOA	No
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	
Total Parking Cap.	3	Zoning Actual	sfr		
Stories	2 Story	Source of Zoning	Appraiser	Assoc Fee $	
Unit Level		Horses Okay	No	Assoc Trans Fee $	
Total Living Space	7800	Elementary School	Zephyr Cove	CC/R Restrictions	Yes
Source of SqFt	Appraiser	Middle School	Kingsbury		
Price per SQFT	1250.00	High School	Whittell		
Year Built	1993	TPES			
Acreage	1.46	Coverage			
Construction	Frame				
Xstreet/Directions	elk point road				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Agent / Showing Information

Agent	Penny Echan - Home: (775) 588-4031	Showing Instructions	Call Listing Agent
Agent E-mail	plechan@aol.com	To Show Contact	
Listing Office 1	Coldwell Banker Select RE - Office: (775) 588-3700		
Listing Agent 2		Occupied By	Owner
Listing Agent 2 E-mail		Contact Name	penny echan
Listing Office 2		Contact Phone	775-762-4031

Listing Information

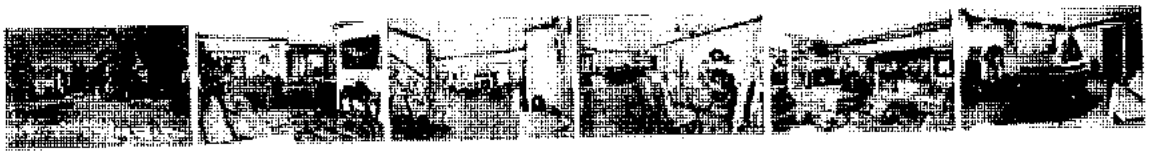
Comm to BB	1.50	CBB $ or %	%	Original Price	$12,000,000
Variable Rate			No	Days on Market	732
Sliding Scale			No	Days On MLS	732
Sale/Lease			For Sale	Cumulative DOM	732
Listing Type			Exclusive Right	Cumulative DOMLS	732
Possession			Negotiable	Agent Hit Count	
Limited Service Listing			No	Client Hit Count	
Special Conditions of Sale			None		
Fannie Mae First					

Listing Date	8/13/2007
Input Date	8/13/2007 12:45:00 PM
Expiration Date	
Update Date	11/17/2009
Status Date	11/17/2009
Price Date	11/17/2009
HotSheet Date	11/17/2009
Off Market Date	11/17/2009

Internet Display Options

Internet Display	Yes
Automated Valuation	

Commentary/Reviews



70017439

Features

GARAGE TYPES	Attached
HOA AMENITIES	No Amenities
ADJOINS	Lake
VIEW	Yes, Mountain, Lake, Trees
INT FTRS /PRSNL PROP	Drapes/Curtains, Blinds/Shades, Garage Door Opener(s), Smoke Detectors, Security System/Owned, Central
INCLD	Vacuum, Washer, Dryer, Hot Tub, Refrigerator
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Separate/Formal, Living Rm Combo, Firepke/Woodstove /Pellet, High Ceiling
FAMILY ROOM	Separate, Firplce/Woodstove/Pellet, High Ceiling
KITCHEN	Gas Range, Single Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Trash Compactor, Island, Pantry, Breakfast Bar
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Double Sinks, Shower Stall, Jetted Tub, 2nd Master Bdrm (Or more)
LAUNDRY AREA	Yes, Laundry Room, Laundry Sink, Cabinets, Shelves
OTHER ROOMS	Yes, Office/Den(not incl bdrm), Study/Library, Game Room
FLOOR COVERING	Carpet, Ceramic Tile, Wood, Stone
FOUNDATION	Concrete/Crawl Space, Post & Pier
EXTERIOR	Wood Siding, Rock
ROOF	Pitched, Composition/Shingle
HEATING/COOLING	Natural Gas, Hot Water System, Baseboard, Radiant Heat-Floor, Central Refrig A/C
WATER HEATER	Natural Gas
WINDOWS	Double Pane, Low E
FIREPLACE	Yes, Two or More, Insert, Gas Log
UTILITIES	Electricity, Natural Gas, Well-Private, City Sewer, DSL Available, T1 Available, Telephone
LANDSCAPED	Fully Landscaped
SPRINKLERS	Full Sprinklers, Front, Drip-Full, Drip-Back, Automatic
FENCED	Full, Front
PATIO/DECK	Yes, Deck, Patio
EXTERIOR FEATURES	Storage Shed, Spa/Hot Tub, Heated Driveway, Pier
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Level
GREEN FEATURES	None

MLS Remarks

Exquisity high quality remodel with knotty alder throughout, granite everywhere, control 4 system for lighting, security, heating,shades, theatre; 135 ft of sandy beach, 1.46 acres, floating pier,gated private estate with close proximity to casinos, shopping, skiing, decorator fixtures throughout, exterior waterfalls and ponds, walnut flooring with in floor radiant heating, security blinds and automatic awnings, custom art glass doors and windows, state of the art theatre, IPOD docking stations

Extended Remarks

underlit onyx buffet, handforged floating staircase, art glass entry doors, new butlers pantry with full prep stations, new air conditioning on upstairs level, alder and burl bar cabinets with leaf back-lit lighting, 4 FPp, hot tub on deck, full security system, furnishings are negotiable, coffee station in kitchen, all closets have custom bulit-ins

Private Remarks

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	Jean Merkelbach - Office: (775) 588-7710	**Sold Price**	$7,800,000
Selling Office 1	Distinctive Homes Sotheby's In - Office: (775) 588-7710	**Sold Price per SqFt**	1000.00
Selling Agent 2		**How Sold**	Miscellaneous
Selling Office 2		**Contract Date**	10/30/2009
		Closing Date	11/17/2009

This information is deemed reliable, but not guaranteed.

#

MLS All Fields

MLS #	90012615	Address	1169 Lakeshore
Status	SOLD	Unit #	
		City	Incline Village
Asking Price	$12,500,000	State	NV
Class	RESIDENTIAL	Zip	89451
Type	Site/Stick Built	Area	501 Incline Village/N Tahoe

Virtual Tour

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Property Information

Bedrooms #	4	County	Washoe	Common Interest Ownership	No
Baths #Full or 3/4	4	Parcel #	13031214	Attached Common Wall	No
# Half Baths	2	Taxes $	48798.00	Water Rights	No
# Garage	3	Assessment $	0.00	HOA	No
# Carport	0	Zoning Category	Single Family	HOA/Mgt Co	
Total Parking Cap.	3	Zoning Actual	Single Family		
Stories	3 Story	Source of Zoning	Assessor	Assoc Fee $	
Unit Level		Horses Okay	No	Assoc Trans Fee $	
Total Living Space	7130	Elementary School	Incline	CC/R Restrictions	No
Source of SqFt	Assessor	Middle School	Incline Village		
Price per SQFT	1753.16	High School	Incline Village		
Year Built	1999	IPES			
Acreage	0.29	Coverage			
Construction	Frame				
Xstreet/Directions	HWY 28				

Unconverted Manuf. Housing Only

Serial #	Width
HUD #	Skirting

Personal Property Taxes

Agent / Showing Information

Agent	Kerry P Donovan	Showing Instructions	Call Listing Agent
Agent E-mail	kdonovan@chaseinternational.com	To Show Contact	
Listing Office 1	Chase International Incline - Main: (775) 831-7300		
Listing Agent 2		Occupied By	Owner
Listing Agent 2 E-mail	mwarren@chaseinternational.com	Contact Name	Kerry Donovan
Listing Office 2		Contact Phone	775-750-2190

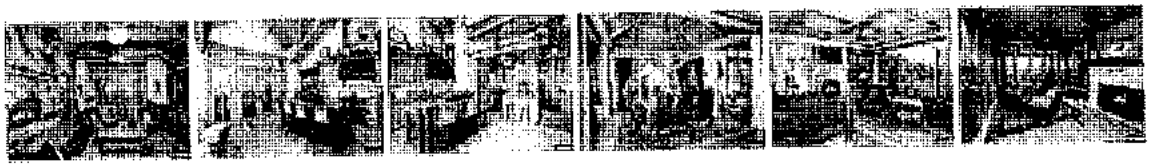
Listing Information

Comm to BB	2.50	CBB $ or %	%	Original Price	$12,500,000
Variable Rate			No	Days on Market	235
Sliding Scale			No	Days On MLS	235
Sale/Lease			For Sale	Cumulative DOM	235
Listing Type			Exclusive Right	Cumulative DOMLS	235
Possession			COE	Agent Hit Count	
Limited Service Listing			No	Client Hit Count	
Special Conditions of Sale			None		
Fannie Mae First					

Listing Date	8/21/2009
Input Date	8/21/2009 5:32:00 PM
Expiration Date	
Update Date	4/17/2010
Status Date	4/13/2010
Price Date	4/13/2010
HotSheet Date	4/13/2010
Off Market Date	4/13/2010

Internet Display Options

Internet Display	Yes
Automated Valuation	Commentary/Reviews



Features

GARAGE TYPES	Attached
HOA AMENITIES	No Amenities
ADJOINS	Lake
VIEW	Yes, Mountain, Lake
INT FTRS /PRSNL PROP INCLD	Drapes/Curtains, Blinds/Shades, Rods, Garage Door Opener(s), Smoke Detectors, Security System/Owned, Central Vacuum, Washer, Dryer, Furnishings, Refrigerator
LIVING ROOM	Great Room, Fireplce/Woodstove/Pellet, High Ceiling
DINING ROOM	Family Rm Combo, High Ceiling
FAMILY ROOM	Great Room
KITCHEN	Gas Range, Double Oven, Refrigerator, Built-In Dishwasher, Garbage Disposal, Microwave Built-In, Island, Pantry, Breakfast Bar, Breakfast Nook
MASTER BEDROOM	Walk-In Closet, Fireplce/Woodstove/Pellet, High Ceiling, Ceiling Fan, Shower Stall, Jetted Tub
LAUNDRY AREA	Yes, Laundry Room, Cabinets, Shelves
OTHER ROOMS	Office/Den(not incl bdrm), Study/Library, Game Room, Entry/Foyer, Mud Room
FLOOR COVERING	Carpet, Wood
FOUNDATION	Concrete/Crawl Space, Concrete Slab, Post & Pier
EXTERIOR	Wood Siding, Rock
ROOF	Pitched, Composition/Shingle
HEATING/COOLING	Natural Gas, Radiant Heat-Floor
WATER HEATER	Natural Gas
WINDOWS	Double Pane, Wood Frame, Low E
FIREPLACE	Yes, Two or More, Air Circulating, Fireplace, Gas Log
UTILITIES	Electricity, Natural Gas, City/County Water, City Sewer, Cable, Telephone, Water Meter Installed
LANDSCAPED	Yes, Fully Landscaped
SPRINKLERS	Full Sprinklers, Drip-Full
FENCED	None
PATIO/DECK	Yes, Uncovered, Deck, Patio
EXTERIOR FEATURES	Heated Driveway
WATER TEST	No
ACCESS	Private
TOPOGRAPHY	Downslope
OWNER(S) MAY SELL	Conventional, Cash
GREEN FEATURES	None

MLS Remarks

Custom "Rodman" built lakefront with private, sandy cove on the East end of Lakeshore. Panoramic Lake and mountain views. Exquisite finishes with beautiful Tahoe western decor and furnishings. State of the art home theatre, elevator from top to bottom. Gorgeous landscaping and incredible granite boulders frame the private backyard. Waterfront amenities include two boat buoys. A lakefront beauty.

Extended Remarks

Private Remarks

Banker Pre-qual a MUST. All showings are accompanied. Advanced notice required. Offered furnished excluding all artwork.

Real Estate Directory

Real Estate Directory Do Not Publish **Publish Until**

Sold Information

Selling Agent	Chris Plastiras - (775) 691-7000	**Sold Price**	$11,300,000
Selling Office 1	Lakeshore Realty - Office: (775) 831-7000	**Sold Price per SqFt**	1584.85
Selling Agent 2	Chris Plastiras - (775) 691-7000	**How Sold**	Cash
Selling Office 2	Lakeshore Realty - Office: (775) 831-7000	**Contract Date**	4/13/2010
		Closing Date	4/13/2010

This information is deemed reliable, but not guaranteed.

Expert Witness Report
of Litigation and Valuation Consultants, Inc.

In the Matter of

William A. Leonard v. Superpumper, Inc., Snowshoe Petroleum, Inc., et al.

January 25, 2016

LVC
Litigation and Valuation
Consultants, Inc.

Litigation and Valuation Consultants, Inc.
5488 Reno Corporate Drive, Suite 200
Reno, Nevada 89511
(775) 825-7982

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INTRODUCTION

Description of Assignment

This Expert Witness Report (report) is in response to the engagement of Litigation and Valuation Consultants, Inc. (LVC) by Robison, Belaustegui, Sharp & Low in December 2015, concerning the litigation case of *William A. Leonard v. Superpumper, Inc., Snowshoe Petroleum, Inc. et al.*, Second Judicial District Court of the State of Nevada, Washoe County; case number CV13-02663. LVC was engaged to provide litigation support services on behalf of Defendant, Snowshoe Petroleum, Inc.

Fees for LVC's services are billed at normal hourly rates: professionals at $195 to $225 and paraprofessionals at $70. Court testimony and/or deposition testimony will be invoiced at the above rates plus an additional $100 per hour.

Limiting Conditions and Disclosures

LVC and the expert preparing this report have no present or contemplated financial interest in or with the parties to the litigation. LVC's fees for work on this case are in no way contingent upon LVC's results or findings.

Information and documents, from which this report has been prepared, were provided to LVC through legal counsel from sources identified herein. The financial information was provided to LVC by third parties, also identified herein. This information has not been subjected to any audit or review procedures by LVC as defined by the American Institute of Certified Public Accountants (AICPA) during this engagement. The terms "audit," "examination" and "review" are described and defined in pronouncements promulgated by the AICPA. This report should not be construed or referred to, as an audit, examination or review of financial information by LVC. Accordingly, LVC takes no responsibility for the underlying financial data contained in the documents, schedules and worksheets presented, that were relied upon for this report, which are solely the representations of others.

LVC is not a law firm and the expert working on this report is not an attorney, therefore, comments and observations presented do not purport to represent legal representations or opinions.

LVC and the expert preparing this report reserve the right to amend the report in the event additional documents, pertinent information and/or other material is discovered subsequent to the submission of this report. Possession of this report or any copy thereof does not carry with it the right of publication, nor may the report be used for other than its intended purpose. Use of this report is restricted to the parties in the matter named above and to their legal counsel; therefore, this report should not be used for any other purpose or by anyone not informed on such matters.

Qualifications

The expert working on this matter is Michelle L. Salazar, CPA/ABV, CVA, CFE.

Michelle L. Salazar, CPA/ABV, CVA, CFE

Michelle Salazar is a licensed Certified Public Accountant (CPA) in Nevada with over sixteen years' experience in the public accounting, litigation support and business valuation arena. Ms. Salazar holds a Certified Fraud Examiner (CFE) credential which is administered by the Association of Certified Fraud Examiners and is currently certified in business valuation by the American Institute of CPAs (ABV) and the National Association of Certified Valuation Analysts (CVA). Ms. Salazar has worked extensively on forensic litigation cases and business valuation matters and has been qualified as an expert. She is the President of LVC. Her Curriculum Vitae and summary of testimony are enclosed.

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MICHELLE L. SALAZAR, CPA/ABV, CVA, CFE
PRESIDENT
LITIGATION AND VALUATION CONSULTANTS, INC.

EDUCATION & CERTIFICATIONS

BS, Bachelor of Science in Business Administration, University of Nevada, Reno
CPA, Certified Public Accountant, Nevada
ABV, Accredited in Business Valuation, AICPA
CVA, Certified Valuation Analyst, National Association of Certified Valuation Analysts
CFE, Certified Fraud Examiner, Association of Certified Fraud Examiners

EXPERIENCE

Ms. Salazar's experience includes over sixteen years in the accounting profession, including business valuation, forensic (investigative) accounting and litigation related experience. Ms. Salazar works exclusively on business valuation, forensic accounting and litigation support assignments. Her experience includes valuations for the purpose of divorce, financial reporting, estate and gift planning and business disputes. Ms. Salazar's forensic accounting experience includes work on fraud, embezzlement and divorce cases. For several years she worked as a CPA in a large Reno, Nevada based Certified Public Accounting firm. Her familiarity with many different accounting systems provides a unique ability to understand and work through forensic and business valuation issues. Ms. Salazar has testified and has been qualified as an expert. She is a Certified Public Accountant (**CPA**), a Certified Fraud Examiner (**CFE**), and is currently certified in business valuation by the American Institute of CPAs (**ABV**) and the National Association of Certified Valuation Analysts (**CVA**), which is a national certification in the field of business valuation.

PROFESSIONAL/COMMUNITY AFFILIATIONS

Member, The Prospectors' Club
Member, Planned Giving Roundtable of Northern Nevada
Member, Estate Planning Council of Northern Nevada
Member, Reno Tahoe Young Professionals Network (YPN)
Member, American Institute of Certified Public Accountants (AICPA)
Member, Nevada Society of Certified Public Accountants (NSCPA)
Member, National Association of Certified Valuation Analysts (NACVA)
Member, Association of Certified Fraud Examiners (ACFE)
Member, Reno Chapter of ACFE
Member, Nevada Society of Certified Public Accountants Business Valuation Committee
Member, Institute of Business Appraisers (IBA)
Member, 2007-2012, 2014 Go Red for Women Committee
Alumni Member of 2005 Leadership Reno Sparks program
Honoree, 2007 Nevada Women's Fund Salute to Women of Achievement
Commissioner, 2009-2011 and 2013-2014 Washoe County Debt Management Commission
Vice-Chairperson, 2011-2012 Washoe County Debt Management Commission
Chairperson, 2012-2013 Washoe County Debt Management Commission
Advisor, Nevada Youth Empowerment Project
2015 Winner, Top Twenty Under Forty, YPN

PUBLICATIONS

"Small Business Self Defense," *Northern Nevada Business Weekly*, March 12, 2007.

"Small Businesses are the Prime Target for Internal Theft and Fraud,"
The Writ, Official Publication of the Washoe County Bar Association, June 2008.

"Five Estate-Planning Steps for Business Owners," *Northern Nevada Business Weekly*, July 14, 2014.

SELECTED SPEAKING ENGAGEMENTS AND PRESENTATIONS

Washoe County Bar Association, Reno, Nevada "Working With Expert Witnesses"

Western Nevada Society of Certified Public Accountants, "Business Valuation"

Western Nevada Society of Certified Public Accountants, "Forensic Accounting"

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MICHELLE L. SALAZAR, CPA/ABV, CVA, CFE
SUMMARY OF TESTIMONY

January 2008
Schweigert v. Schweigert
Re: Divorce/Business Valuation
Humboldt County District Court, Humboldt County
Judge Richard Wagner

April 2009
Albert and Vicki Potter v. AFAY, Inc.
Re: Business Dispute
Second Judicial District Court of Nevada, Washoe County
Judge Brent Adams

May 2009
Rottman v. Rottman
Deposition-re: divorce litigation, marital balance sheet

May 2009
Rottman v. Rottman
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Bridget Peck

May 2010
Kressler v. Kressler
Re: Divorce/Business Valuation
Second Judicial District Court of Nevada, Washoe County
Judge Chuck Weller

March 2011
Consolidated Nevada Corporation and Paul Morabito et al. v. JH, Inc. and Jerry Herbst et al.
Deposition-re: punitive damages phase of trial

August 2011
Retiremen, LLC v. D&D Tire, Inc.
Deposition-damage calculation

May 2012
Pittman v. Pittman
Re: Divorce/Business Valuation
Second Judicial District Court of Nevada, Washoe County
Judge Chuck Weller

August 2012
Riverwood Douglas RDA, LLC, Riverwood Douglas, LLC v. MadDog Development, Inc. in the matter of Riverwood Redevelopment, LLC and Riverwood Partners, LLC
Deposition-business dispute

September 2012
Riverwood Douglas RDA, LLC, Riverwood Douglas, LLC v. MadDog Development, Inc. in the matter of Riverwood Redevelopment, LLC and Riverwood Partners, LLC
Arbitration
Arbitrator Robert Eisenberg

January 2013
580 Parkson Road, LLC v. Richard Steven Louie and Stephanie Yinman Chan
United States Bankruptcy Court, San Jose Division
Judge Stephen Johnson

February 2013
Jackson v. Jackson
Re: Divorce/Interest Calculation
Second Judicial District Court of Nevada, Washoe County
Judge Bridget Peck

March 2013
Flood v. Flood
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Egan Walker

April 2013
Chernick v. Emmerich
Re: Business Dispute
Second Judicial District Court of Nevada, Washoe County
Judge Patrick Flanagan

May 2013
Loberg v. Loberg
Re: Divorce/Valuation
Fourth Judicial District Court of Nevada, Elko County
Judge Nancy Porter

November 2013
395 Lampe, LLC, Prim 1988 Revocable Tst et al. v. Kawish, LLC, Timothy Blixseth et al.
Deposition-business dispute

November 2013
VFS Financing, Inc. v. Stacey Gonfiantini, et al.
Deposition-business dispute
December 2013
Spirit Master Funding II, LLC v. Jerry Herbst
Deposition-business dispute

January 2014
395 Lampe, LLC, Prim 1988 Revocable Tst et al. v. Kawish, LLC, Timothy Blixseth et al.
United States District Court Western District of Washington at Seattle
Judge Richard Jones

March 2014
Kubel v. Kubel
Re: Divorce/Valuation
First Judicial District Court of Nevada, Carson City
Judge James Russell

April 2014
Ghiglia v. Ghiglia
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Bridget Peck

April 2014
Inouye v. Inouye
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Bridget Peck

June 2014
Medeiros v. Medeiros
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Bridget Robb

July 2014
Kubel v. Kubel
Re: Divorce/Valuation
First Judicial District Court of Nevada, Carson City
Judge James Russell

July 2014
Fernhoff v. Fernhoff
Re: Divorce/Valuation
Deposition

July 2014
Farahi v. Farahi
Re: Divorce/Valuation
Deposition

August 2014
Monaghan v. Koch
Re: Divorce
Second Judicial District Court of Nevada, Washoe County
Judge Egan Walker

August 2014
Luciano v. Saint Mary's Preferred Health Insurance Company
Re: Damage Rebuttal
Deposition

August 2014
King v. King
Re: Divorce/Valuation
Second Judicial District Court of Nevada, Washoe County
Judge Egan Walker

August 2014
Farahi v. Farahi
Re: Divorce/Valuation
Deposition

October 2014
King v. King
Re: Divorce/Valuation
Second Judicial District Court of Nevada, Washoe County
Judge Egan Walker

December 2014
Ygoa v. Ygoa
Re: Divorce/Valuation
Humboldt County District Court, Humboldt County
Senior Judge John Iroz

July 2015
Anderson v. Tri-State Surveying, Ltd.
Re: Business Valuation/Economic Damages
Deposition

August 2015
The State of Nevada v. Mary Colleen Ortega
Re: Criminal Preliminary Hearing
Pershing County Justice Court
Justice Karen Stephens

November 2015
Grand Sierra Resort v. Peppermill Casinos, Inc.
Re: Business Dispute/Intangible Asset Valuation
Deposition

January 2016
Grand Sierra Resort v. Peppermill Casinos, Inc.
Re: Business Dispute/Intangible Asset Valuation
Second Judicial District Court of Nevada, Washoe County
Judge Patrick Flanagan

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documents relied upon

DOCUMENTS RELIED UPON

The following sources of information were considered in preparation of this report:

1. First Amended Complaint, dated May 15, 2015;
2. Plan of Merger of Consolidated Western Corporation with and into Superpumper, Inc. **(Bates #Superpumper 000046-000049)**;
3. Articles of Merger of Consolidated Western Corporation into Superpumper **(Bates #Superpumper 000050-000051)**;
4. Unanimous Written Consent of the Directors and Shareholders of Consolidated Western Corporation **(Bates #Superpumper 000052-000063)**;
5. Articles of Amendment and Merger of Consolidated Western Corporation with and into Superpumper, Inc. **(Bates #Superpumper 000012-000013)**;
6. Shareholder Interest Purchase Agreement, dated September 30, 2010 **(Bates #Superpumper 000033-000037)**;
7. Stock Power agreement 2010 **(Bates #Superpumper 000019-000020)**;
8. Audited Financial Statements of Superpumper, Inc. as of December 31, 2007 **(Bates #Superpumper 000292-000305)**;
9. Audited Financial Statements of Superpumper, Inc. as of December 31, 2008 **(Bates #Superpumper 000306-000318)**;
10. Audited Financial Statements of Superpumper, Inc. as of December 31, 2009 **(Bates #Superpumper 000319-000331)**;
11. Audited Financial Statements of Superpumper, Inc. as of December 31, 2010 **(Bates #Superpumper 000332-000346)**;
12. Audited Financial Statements of Superpumper, Inc. as of December 31, 2011 **(Bates #Superpumper 000347-000362)**;
13. Reviewed Financial Statements of Superpumper, Inc. as of December 31, 2012 **(Bates #Superpumper 000363-000379)**;

documents relied upon

14. Reviewed Financial Statements of Superpumper, Inc. as of December 31, 2013 **(Bates #Superpumper 000380-000396)**;

15. Reviewed Financial Statements of Superpumper, Inc. as of December 31, 2014 **(Bates #Superpumper 000397-000415)**;

16. Analysis of Superpumper Acquisition **(Bates #Superpumper 000097-000098)**;

17. Superpumper, Inc. Valuation as of August 31, 2010, prepared by Cavalier **(Bates #Superpumper 000064-000096)**;

18. Internally prepared unaudited Superpumper March 2010, June 2010, August 2010, September 2010 and December 2010 balance sheets and August 2010 year to date income statement;

19. Federal Reserve website, www.federalreserve.gov, January 13, 2016;

20. Grabowski, Roger, and David King, *Duff & Phelps, LLC Risk Premium Report 2011*, Business Valuation Resources, Illinois, 2012;

21. Grabowski, Roger, and David King, *Duff & Phelps, LLC Risk Premium Report 2014*, Business Valuation Resources, Illinois, 2015;

22. Promissory Note dated November 1, 2010 **(Bates #Superpumper 000001-000002)**;

23. Promissory Note dated September 1, 2010 **(Bates #Superpumper 000010)**;

24. Promissory Note dated April 1, 2011;

25. Assignment Agreement dated February 1, 2011 **(Bates #Superpumper 000007-000010)**;

26. Successor Promissory Note dated February 1, 2011 **(Bates #Superpumper 000005-000006)**;

27. Successor Promissory Note dated February 1, 2011 **(Bates #Superpumper 000003-000004)**;

28. BMO Account Tracker **(Bates #Morabito (341).005360)**;

29. Superpumper, Inc. schedule of cash paid by Edward Bayuk and Salvatore Morabito **(Bates # Superpumper #000604-000610)**;

documents relied upon

30. Line of credit ledger August 25, 2010 through October 8, 2010;

31. $3 million term loan ledgers;

32. BBVA Compass Bank letter dated September 30, 2010 **(Bates #Superpumper 000440)**

33. Term Note dated September 1, 2010 for $939,000;

34. Term Note dated December 31, 2010 for $689,107;

35. Term Note dated December 31, 2010 for $397,175;

36. Term Note dated December 31, 2010 for $2,563,542;

37. Term Note dated December 31, 2010 for $2,580,500;

38. Lovelace, Christian deposition transcript, October 21, 2015;

39. Cavalier, Spencer deposition transcript, June 19, 2015;

40. Morabito, Salvatore deposition transcript, October 21, 2015;

41. 2010 Schedule K-1's of Snowshoe Petroleum, Inc.

background

BACKGROUND

Beginning in 2007, lawsuits have arisen between J11, Inc., Jerry Herbst, and Berry Hinckley (herein referred to as Herbst Entities) and Defendants in this matter. The current lawsuit filed by William A. Leonard, Trustee for the Bankruptcy Estate of Paul Anthony Morabito (Morabito) alleges that fraudulent transfers have taken place. One allegation is that the fraudulent transfers were made in an effort to prevent the Herbst Entities from collecting on a State Court judgement and/or the confessed judgment and to protect Morabito from having any of his assets seized.

Until September 28, 2010, Morabito was an 80% shareholder of Consolidated Western Corporation (CWC). Morabito's brother, Salvatore Morabito, and Paul Morabito's colleague, Edward Bayuk were each 10% shareholders of CWC. At this time, CWC held a 100% equity interest in an entity known as Superpumper, Inc. (Superpumper).

According to the Plan of Merger of CWC and Superpumper, Inc. **(Bates #Superpumper 000046-00049)**, CWC was merged into Superpumper on September 28, 2010. According to the Articles of Merger **(Bates #Superpumper 000050-000051)**, the effective date of the merger was September 29, 2010.

A promissory note **(Superpumper 000010)** exists between Morabito as obligor and CWC as beneficiary, dated September 1, 2010 in the amount of $939,000. Since CWC and Superpumper merged on September 29, 2010, the note receivable was reported on the audited financial statements of Superpumper as of December 31, 2010 **(Bates #Superpumper 000345).**

On September 30, 2010 a Shareholder Interest Purchase Agreement **(Bates #Superpumper 000033-000037)** was entered into between Morabito as seller and Snowshoe Petroleum, Inc. (Snowshoe), as purchaser, for the sale of Morabito's 80% equity interest in Superpumper to Snowshoe. The final sales price was $2,497,307 which included $1,035,094 in cash paid to Morabito **(Bates #Morabito (341).005360)** from Edward Bayuk and Salvatore Morabito and a promissory note of $1,462,213. The promissory note **(Bates #Superpumper 000001-000002)**, dated November 1, 2010, was entered into between Snowshoe as payor and Morabito as beneficiary. At the time of this transaction, the shareholders of Snowshoe included Edward Bayuk (50%) and Salvatore Morabito (50%).

After the sale of Morabito's 80% equity interest, he was owed $1,462,213 by Snowshoe and he owed to Superpumper $939,000 as a result of drawing down of the BBVA Compass revolving $3 million loan. Salvatore Morabito and Edward Bayuk refused to accept this liability of $939,000 from Morabito and it was an excluded liability in the sale transaction. Therefore, the net balance due to Morabito, after payments made, from Snowshoe was $492,937. Two "successor" promissory notes were created, after the fact, to reconcile the excluded liability and the carryback note created on November 1, 2010 **(Bates #Superpumper**

background

000001-000002). The two successor notes included a note dated February 1, 2011 where Snowshoe agreed to pay $939,000 to Superpumper **(Bates #Superpumper 00005-00006)**. The second note, dated February 1, 2011 states that Snowshoe agrees to pay Morabito $472,937 **(Bates #Superpumper 000003-000004)**.

On January 1, 2011, agreements **(Bates #Superpumper 000019-000020)** were entered into whereby Edward Bayuk and Salvatore Morabito each sold, assigned or transferred ten (10) shares of common stock in Superpumper to Snowshoe. Therefore, as of that date, Snowshoe was the sole shareholder of Superpumper.

A business valuation of Superpumper as of August 31, 2010, was prepared by Spencer P. Cavalier (Cavalier) of Matrix Capital Markets Group, Inc., on October 13, 2010. The estimated fair market value of a 100% common equity interest in Superpumper on a controlling, marketable basis, as of August 31, 2010, was $6,484,514. According to **Bates #Superpumper 000097-000098**, adjustments were made by Christian Lovelace, a partner in the law firm Lippes Mathias Wexler Friedman, LLP (representing Superpumper and Snowshoe) as follows:

Appraised Value Per Cavalier	$ 6,484,515
Less: Compass Term Loan	(1,682,000)
Net value	4,802,515
Less: Risk Discount (35%)	(1,680,880)
Discounted Net Value	3,121,635
80% Acquisition Value	**$ 2,497,308**

The appraised value per Cavalier was reduced by $1,682,000 to reflect the BBVA Compass term loan that was not included in the valuation. In August 2010, Superpumper obtained a $3 million term loan from Compass Bank which was drawn down on in September 2010. From the $3 million, funds in the amount of $933,000 each were distributed to Salvatore Morabito and Edward Bayuk. Subsequently, on September 30, 2010, a payment of $659,000 was made to Superpumper by Salvatore Morabito **(Bates #Superpumper 000604 and 000607)** which was used to pay down the term loan. Additionally, on September 30, 2010 a payment was made by Edward Bayuk to Superpumper **(Bates #Superpumper 000604)** in the amount of $659,000. Therefore, the $1,682,000 ($3,000,000 - $659,000 -$659,000) stemmed from the original term loan obtained in September 2010 for $3 million less the $659,000 repaid by each.

Lovelace explained in his deposition testimony on October 21, 2015 that the 35% discount rate was based upon standard discount rates in the industry ranging from 10% to 40% and discussions with other professionals.

The First Amended Complaint states, "despite the Debtor's (referring to Morabito) 2009 $5,588,661 stock basis, the Debtor sold his interest in Superpumper to Snowshoe for approximately $2,500,000." It should be noted that a valuation is conducted independent of

the stock basis included on a parties' personal income tax return. Therefore, to provide a direct comparison between the stock basis and Cavalier's value conclusions is incorrect and is misleading.

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SCOPE OF WORK

LVC was asked to:

1. Evaluate and determine whether the valuation prepared by Cavalier as of August 31, 2010, is reasonable and standard and customary in the business valuation industry.

2. Determine whether the actual financial results of Superpumper subsequent to the date of valuation, support or contradict the value conclusion of Cavalier as of August 31, 2010.

3. Evaluate the impact on valuation, if any, of the $8.9 million due from affiliate included on Superpumper's August 31, 2010 balance sheet.

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analysis

ANALYSIS

1. *Cavalier Valuation Report as of August 31, 2010*

Cavalier prepared a valuation report for Superpumper, as of August 31, 2010, arriving at a value of $6,484,514 for a 100% equity interest. The valuation conclusion was based upon a weighting of four methods encompassing two income approaches, market approach and the cost approach. See **Exhibit 1** below for a replication of Cavalier's opinion.

Exhibit 1
Reconciliation of Indicated Values-Per Cavalier

Valuation Methods Utilized by Cavalier	Operating Value	Weight	Indicated Value
Cost Approach: Adjusted Balance Sheet Method	$6,956,737	30%	$ 2,087,021
Market Approach: Guideline Public Company Method	6,713,197	10%	671,320
Income Approach: Capitalization of Adjusted Historical Cash Flow Method	8,331,845	10%	833,185
Income Approach: Capitalization of Normalized Single Period Cash Flow Method	5,785,976	50%	2,892,988
Value of 100% Equity Interest on a Control Marketable Basis-**PER CAVALIER**			**$ 6,484,515**

Source: Superpumper Valuation as of August 31, 2010 as prepared by Cavalier **(Bates #Superpumper 000064-000096)**.

LVC contacted Cavalier on January 11, 2016 to obtain additional information regarding the business valuation prepared by him. No response has been provided to date. Had LVC been provided access to the requested information, LVC's opinions may be different. LVC concurs that the methodology utilized by Cavalier is reasonable and acceptable in the business valuation industry. However, LVC believes that Superpumper was *overvalued* due to the capitalization rate utilized by Cavalier. This capitalization rate impacts Cavalier's final conclusion under the two income approaches reflected in **Exhibit 1** in which Cavalier applied a total 60% weight in arriving at his final conclusion of value.

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analysis

If all other figures remain the same, an adjustment of the capitalization rate of 13.257429% as utilized by Cavalier to a capitalization rate determined by LVC to be appropriate of 22.90%, the valuation using the "income approach: capitalization of adjusted historical cash flow method" is overstated by $4,752,750 as reflected in **Exhibit 2**.

Exhibit 2
Income Approach: Capitalization of Adjusted Historical Cash Flow Method
Comparison of Cavalier Capitalization Rate versus Revised Capitalization Rate

	Per Cavalier	Using Adjusted Capitalization Rate	Difference
Economic Net Free Cash Flow to Capitalize	$ 1,496,397	$ 1,496,397	$ -
Divided by Capitalization Rate	13.257429%	22.90%	-9.64%
Implied Value of Invested Capital, Control, Marketable Basis	11,287,234	6,534,485	4,752,749
Less: Interest Bearing Debt (Per Matrix)	(2,955,390)	(2,955,390)	-
Implied Value of Stockholder's Equity, Control, Marketable Basis	**$ 8,331,845**	**$ 3,579,095**	**$4,752,750**

Under the "income approach: capitalization of normalized single period cash flow method", if all other figures remain the same, an adjustment of the capitalization rate of 13.399999% as utilized by Cavalier to a capitalization rate determined by LVC to be appropriate of 22.90%, the valuation using the "income approach: capitalization of normalized single period cash flow method" is overstated by $3,626,331 as reflected in **Exhibit 3**.

Exhibit 3
Income Approach: Capitalization of Normalized Single Period Cash Flow Method
Comparison of Cavalier Capitalization Rate versus Revised Capitalization Rate

	Per Cavalier	Using Adjusted Capitalization Rate	Difference
Economic Net Free Cash Flow to Capitalize	$ 1,171,343	$ 1,171,343	$ -
Divided by Capitalization Rate	13.399999%	22.90%	-9.50%
Implied Value of Invested Capital, Control, Marketable Basis	8,741,366	5,115,035	3,626,331
Less: Interest Bearing Debt (Per Matrix)	(2,955,390)	(2,955,390)	-
Implied Value of Stockholder's Equity, Control, Marketable Basis	**$ 5,785,976**	**$ 2,159,645**	**$3,626,331**

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analysis

Therefore, assuming that Cavalier's determination of value using the other methodologies is correct and after applying the same weight factors, after adjusting the capitalization rate only, the value is $4,196,074 as shown in **Exhibit 4**.

Exhibit 4
Reconciliation of Indicated Values Using Adjusted Capitalization Rate

Valuation Method	Operating Value	Weight	Indicated Value
Cost Approach: Adjusted Balance Sheet Method - **Per Cavalier (See Exhibit 1)**	$6,956,737	30%	$ 2,087,021
Market Approach: Guideline Public Company Method - **Per Cavalier (See Exhibit 1)**	6,713,197	10%	671,320
Income Approach: Capitalization of Adjusted Historical Cash Flow Method **(Exhibit 2)**	3,579,095	10%	357,910
Income Approach: Capitalization of Normalized Single Period Cash Flow Method **(Exhibit 3)**	2,159,645	50%	1,079,823
Value of 100% Equity Interest on a Control Marketable Basis, With Adjusted Capitalization Rates			**$ 4,196,074**

The valuation approaches utilized by Cavalier in the August 31, 2010 valuation report are reasonable and standard and customary in the business valuation industry. However, as explained above, LVC does not agree with the capitalization rate utilized by Cavalier. By adjusting the capitalization rate only, the value opinion of Cavalier is overstated by $2,288,441. See **Exhibit 5**.

Exhibit 5
Comparison of Values

Value per Cavalier	**Exhibit 1**	$ 6,484,515
Value as Adjusted	**Exhibit 4**	4,196,074
Overstated Value		**$ 2,288,441**

2. *Superpumper Financial Position Subsequent to August 31, 2010*

LVC was asked to consider whether the actual financial results of Superpumper subsequent to the date of valuation, support or contradict the value conclusion of Cavalier as of August 31, 2010. Utilizing the reviewed and audited financial statements of Superpumper for December 31, 2010 through December 31, 2014, and applying Cavalier's methodology, and LVCs capitalization rate, the estimated value of Superpumper decreased from the August 31, 2010 valuation per Cavalier. See **Exhibit 6**. The amount due from affiliates has been included as an asset in arriving at the value of **$3,988,000** set forth in **Exhibit 6**. For comparison to the August 31, 2010 valuation, **Exhibit 7** reflects the updated value of **$2,457,000**, excluding the amount due from affiliate as done by Cavalier. Whether the due from affiliates should be included or not is discussed herein in Section 3 below.

It should be noted that LVC did not prepare an independent valuation of Superpumper. Instead, LVC applied Cavalier's methodology, using Cavalier's value under the guideline public company method, updated as of December 31, 2014. This was prepared for comparison purposes only to determine whether looking back, the valuation of Cavalier was reasonable, given the benefit of subsequent financial information from August 2010 through December 2014.

Superpumper, Inc.
Reconciliation of Indicated Values as of December 31, 2014 - Includes Due from Affiliates

Valuation Method	Operating Value	Weight	Indicated Value
Cost Approach: Adjusted Balance Sheet Method	$5,102,937	30%	$ 1,530,881
Market Approach: Guideline Public Company Method - **Per Cavalier**	6,713,197	10%	671,320
Income Approach: Capitalization of Adjusted Historical Cash Flow Method	2,976,744	60%	1,786,047
Value of 100% Equity Interest on a Control Basis, Rounded			**$ 3,988,000**

Superpumper, Inc.
Reconciliation of Indicated Values as of December 31, 2014 - Excludes Due from Affiliates

Valuation Method	Operating Value	Weight	Indicated Value
Cost Approach: Adjusted Balance Sheet Method	$ -	30%	$ -
Market Approach: Guideline Public Company Method - **Per Cavalier**	6,713,197	10%	671,320
Income Approach: Capitalization of Adjusted Historical Cash Flow Method	2,976,744	60%	1,786,047
Value of 100% Equity Interest on a ControlBasis, Rounded			**$ 2,457,000**

Regardless of the treatment of the due from affiliates, the value using Cavalier's methodology would have decreased from the August 31, 2010 valuation.

3. Impact on the Valuation of Superpumper of the $8.9 million Due from Affiliate

The valuation of Superpumper as of August 31, 2010, as prepared by Cavalier, includes the removal of an amount due from affiliates of $8,925,708. There is no explanation or reasoning for the removal of this asset and no explanation was provided by Cavalier when contacted on January 11, 2016. However, the audited and reviewed financial statements of Superpumper from 2010 through 2014 reflect the due from affiliate on the balance sheet. The auditors wrote:

> "In accordance with your instructions, the scope of our examination did not include an analysis of the valuation of notes receivable from related parties (Note 9) and we have not been able to otherwise satisfy ourselves as to their valuation at that date" **(Bates #Superpumper 000334)**.

It is common for a business valuation expert to make adjustments to a balance sheet provided by a client. Assets are generally adjusted to fair market value and uncollectible amounts are removed. When Cavalier prepared the August 31, 2010 valuation, he removed the amount due from affiliates. In order to determine whether Cavalier appropriately removed the amount due from affiliate, LVC requested of Superpumper, and was provided, written promissory notes. Each of the notes was dated subsequent to the August 31, 2010 valuation date. Therefore, as of the date of Cavalier's valuation, the amounts due to Superpumper were not documented, there were no written repayment terms and there was no interest being charged. LVC contacted Stan Bernstein, Superpumper's accountant, who confirmed that there were no written promissory notes in existence, to support the amount due from affiliates, as of the valuation date. Therefore, since it is likely that Superpumper would never receive the benefit of repayment, it is not uncommon to remove the balance for valuation purposes.

LVC does not have sufficient information to suggest that it is appropriate for the due from affiliates to remain on the balance sheet. However, even if Cavalier's valuation had included the amount due from affiliates, using the revised capitalization rate of 22.90% as discussed above, the final conclusion of value, is $6,873,787. See **Exhibit 8**.

Exhibit 8
Reconciliation of Indicated Values

Valuation Method	Operating Value	Weight	Indicated Value
Cost Approach: Adjusted Balance Sheet Method - Per Cavalier	$15,882,445	30%	$ 4,764,734
Market Approach: Guideline Public Company Method - Per Cavalier	6,713,197	10%	671,320
Income Approach: Capitalization of Adjusted Historical Cash Flow Method (Exhibit 2)	3,579,095	10%	357,910
Income Approach: Capitalization of Normalized Single Period Cash Flow Method (Exhibit 3)	2,159,645	50%	1,079,823
Value of 100% Equity Interest on a Control Marketable Basis, With Adjusted Capitalization Rates and Inclusion of the Due from Affiliates			**$ 6,873,787**

Therefore, if the amounts due from affiliates are deemed to be collectible, which they do not appear to be, the Superpumper valuation, using the adjusted capitalization rate, would have increased from $6,484,515 **(Exhibit 1)** to $6,873,787 **(Exhibit 8)**, a modest increase of $389,272.

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CONCLUSION

LVC's conclusions are based on the information made available. If subsequent information is provided, LVC's opinions and conclusions may change. LVC reserves the right to revise and/or supplement this report if necessary. If you have any questions, please do not hesitate to contact us.

Sincerely,

LITIGATION AND VALUATION CONSULTANTS, INC.

Michelle Salazar

Michelle Salazar, CPA/ABV, CVA, CFE
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Attorneys for Defendants

IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

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

Plaintiffs,

vs.

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

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: B1

DEFENDANTS' REBUTTAL EXPERT WITNESS DISCLOSURE

Defendants above named, by and through their attorneys of record, and pursuant to NRCP 16.1(a)(2), by and through their respective counsel of record, hereby disclose the identity of their rebuttal experts who may provide testimony at the trial in this matter. Defendants reserve the right to use expert Michelle Salazar in rebuttal to the report of James L. McGovern, and Jan Frederich as a non-retained expert rebuttal witness to the report of James L. McGovern. As set forth herein and in the attached report, this disclosure will be supplemented as additional necessary discovery is received.

EXHIBIT
2
Friederich

1. MICHELLE SALAZAR, Litigation and Valuation Consultants, Inc., 5488 Reno Corporate Drive, Suite 200, Reno, Nevada 89511, (775) 825-7982

a. Ms. Salazar's qualifications, including her publications, are set forth in her curriculum vitae which was attached to her January 25, 2016 Report as part of Exhibit 1.

b. Prior cases in which Ms. Salazar has testified as an expert at trial or by deposition within the preceding four years was attached to her January 25, 2016 Report as part of Exhibit 1.

c. Ms. Salazar's fee schedule was attached to her January 25, 2016 Report as part of Exhibit 1.

d. Ms. Salazar's rebuttal report is attached hereto as **Exhibit 1**.

2. JAN FRIEDERICH, 9705 Pebble Beach Dr, NE, Albuquerque, NM 87111; Phone 505-269-6190. Mr. Friederich is Defendants' non-retained expert rebuttal witness. He was a consultant hired by Superpumper to assist with the Matrix evaluation. Mr. Friederich liaised with Dennis Vacco and Spencer Cavalier to accomplish the valuation and provide insight as to the Superpumper financials.

a. Mr. Friederich's Resume and education experience is attached as **Exhibit 2**.

b. Mr. Friederich is not being compensated for his testimony, but will have his travel expenses reimbursed to him.

c. Mr. Friederich's opinions are summarized as follows:

i. James McGovern's Market Value analysis is faulty:

a) Fuel Sales should be measured in Gallons and not in dollars, and a reasonable Margin in cents/gallon should be applied to determine an Income stream;

b) A multiple of 5.9 for future expected EBITDA is almost twice as high as the industry standard. Industry standard for leased stores with above Market lease rates are closer to a multiple of 3 times EBITDA;

c) Receivables should not be assumed as collectible and will not be acquired by any buyer without certainty and should not be part of a company's

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Market value solely based on an assumption; and

d) The company's value in 2010 was negatively impacted by the fact that the money Superpumper received upfront from Shell would have to be repaid or amortized over the term of the contract. The unamortized portion is still today $2.5 million.

For the reasons set forth above, Mr. Friederich believes the Matrix Valuation is much closer to a realistic Market price than is McGovern's opinion of value.

AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that this document does not contain the social security number of any person.

DATED this 29th day of February, 2016.

ROBISON, BELAUSTEGUI, SHARP & LOW
A Professional Corporation
71 Washington Street
Reno, Nevada 89503

BARRY L. BRESLOW, ESQ.
FRANK C. GILMORE, ESQ.
Attorneys for Defendants

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CERTIFICATE OF SERVICE

Pursuant to NRCP 5(b), I certify that I am an employee of Robison, Belaustegui, Sharp & Low, and that on this date I caused to be served a true copy of the **DEFENDANTS' REBUTTAL EXPERT WITNESS DISCLOSURE** all parties to this action by the method(s) indicated below:

✓ by placing an original or true copy thereof in a sealed envelope, with sufficient postage affixed thereto, in the United States mail at Reno, Nevada, addressed to:

Gerald Gordon, Esq.
Mark M. Weisenmiller, Esq.
Teresa M. Pilatowicz, Esq.
GARMAN TURNER GORDON
650 White Drive, Suite 100
Las Vegas, Nevada 89119
Attorneys for Plaintiff

___ by using the Court's CM/ECF Electronic Notification System addressed to:

Gerald Gordon, Esq.
Email: ggordon@Gtg.legal
Mark M. Weisenmiller, Esq.
Email: mweisenmiller@Gtg.legal
Teresa M. Pilatowicz, Esq.
Email: tpilatowicz@Gtg.legal

___ by personal delivery/hand delivery addressed to:

___ by email addressed to:

Gerald Gordon, Esq.
Email: ggordon@Gtg.legal
Mark M. Weisenmiller, Esq.
Email: mweisenmiller@Gtg.legal
Teresa M. Pilatowicz, Esq.
Email: tpilatowicz@Gtg.legal

___ by facsimile (fax) addressed to:

___ by Federal Express/UPS or other overnight delivery addressed to:

DATED: This 29th day of February, 2016.

Robison, Belaustegui, Sharp & Low
71 Washington St.
Reno, NV 89503
(775) 329-3151

EXHIBIT LIST

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
1	Michelle Salazar's rebuttal report	6
2	Jan Frederich Resume	1

Robison, Belmustegui, Sharp & Low
71 Washington St
Reno, NV 89503
(775) 329-3151

EXHIBIT 1

EXHIBIT 1

LVC
Litigation and Valuation Consultants, Inc.

Michelle L. Salazar
CPA/ABV, CVA, CFE
michelle@lvcreno.com

February 29, 2016

Frank C. Gilmore, Esq.
Robison, Belaustegui, Sharp & Low
71 Washington Street
Reno, Nevada 89503

Re: William A. Leonard v. Superpumper, Inc., et al.

Dear Mr. Gilmore:

Litigation and Valuation Consultants, Inc. (LVC) has been retained as an expert rebuttal witness to comment on the report prepared by James L. McGovern CPA/CFF, CVA (McGovern), McGovern & Greene LLP, in the litigation case of *William A. Leonard v. Superpumper, Inc., Snowshoe Petroleum, Inc., et al.*, Second Judicial District Court of the State of Nevada, Washoe County; case number CV13-02663.[1] McGovern has been retained by Garman, Turner, Gordon, LLP, on behalf of the Plaintiff. Enclosed herein are a number of comments and issues LVC has with McGovern's conclusions.

Issue #1:

The following table is the summary set forth by McGovern to support his final conclusion of value of $13,050,000 **(Bates #McGOVERN000025)**.

Valuation Approach	Method	Indicated Value	Non-Operating Assets	Total Value of Equity
Income	Discounted Cash Flow	$ 6,550,000	$ 6,500,000	$ 13,050,000
Income	Single Period Capitalization	$ 9,100,000	$ 6,500,000	$ 15,600,000
Market	Guideline Public Companies	$ 9,900,000	$ 6,500,000	$ 16,400,000
Market	Guideline Transactions	$ 4,950,000	$ 6,500,000	$ 11,450,000

The indicated value, under each approach, is increased by $6.5 million for non-operating assets. The non-operating asset is identified by McGovern as excess working capital. McGovern prepared a chart to support his determination of excess working capital **(Bates #McGOVERN000012)**. McGovern begins with current assets as adjusted of $11,533,438 and subtracts the current liabilities of $4,431,765 to arrive at the working capital figure of $7,101,673 **(Bates #McGOVERN000031)**. He then compares this working capital figure to an industry working capital figure of $505,822. The difference between the $7,101,673 and the $505,822 is $6.5 million, McGovern's non-operating asset figure. Included in McGovern's current asset figure of $11,533,438 are amounts due from affiliates of $9,037,504.

[1] McGovern incorrectly cites the incorrect caption as JH, Inc. et al. v. Paul Morabito et al.

Rebuttal #1:

McGovern fails to take into consideration the likelihood of collection of the due from affiliate amount totaling $9,037,504 included in the current asset figure of $11,533,438. If the due from affiliate is removed, the current liabilities exceed the current assets, and therefore, there is no excess working capital.

The question in evaluating McGovern's conclusion becomes whether it is appropriate to remove the amount due from affiliate. It is common for a business valuation expert to make adjustments to a balance sheet provided by a client. Assets are generally adjusted to fair market value and uncollectible amounts are removed. However, it does not appear that McGovern addressed this $9 million asset whatsoever. Instead, he writes, "I have assumed that the advances to affiliates are bona fide loans and are collectible" **(Bates #McGOVERN000009)**. This one asset impacts his final value conclusion by $6.5 million and yet, he assumes that they are "bona fide" without doing any real investigation into the status of any of the balance sheet assets.

In order to determine whether the amounts due from affiliate should be removed, LVC requested of Superpumper, and was provided, written promissory notes. All but one of the promissory notes were dated subsequent to McGovern's valuation date of September 30, 2010. Therefore, as of the date of McGovern's valuation, the amounts due from affiliates were not documented, there were no written repayment terms and there was no interest being charged. LVC contacted Stan Bernstein, Superpumper's accountant, who confirmed that there was only one written promissory note in existence, to support the amount due from affiliates, as of the valuation date. The one note that did exist was for $939,000 with Paul Morabito as obligor and Consolidated Western Corporation as beneficiary.

If the due from affiliate's amount is removed, there would be no non-operating asset. Therefore, McGovern's final value conclusion would have been $6,550,000 which is McGovern's indicated value (excluding the non-operating asset) as set forth at **Bates #McGOVERN000025.**

Issue #2:

The audited financial statements of Superpumper, Inc. included the amount due from affiliates as an "other asset". McGovern chose to reclassify the amounts due from affiliates from "other assets" to a "current asset". He supports this adjustment by stating "because the amounts represent advances to related parties and are due on demand" they should be reclassified.

Rebuttal #2:

McGovern's adjustment of the due from affiliates amount from "other assets" to a "current asset" is based upon language he claims is set forth in Note 6 to the Audited Financial Statements, which contains a "due on demand clause". He claims that because of this clause, there is a requirement to reclassify the asset as current. However, it should be noted

that there was no audit performed in September 30, 2010. It appears that the audited financial statements are only prepared as of year-end. Therefore, LVC questions which audited financial statements McGovern is referring to.

The audited financial statements for the subsequent year-end (December 31, 2010) addresses the due from affiliates. Of the total amount due of $8,224,860, there is only one note identified as "due on demand" of $285,580. More importantly, the auditors wrote, "All amounts due from affiliates have been classified as non current in the accompanying balance sheet because repayment is not anticipated during the next year".

On the December 31, 2010 audited financial statements, the auditors wrote:

> "In accordance with your instructions, the scope of our examination did not include an analysis of the valuation of notes receivable from related parties (Note 9) and we have not been able to otherwise satisfy ourselves as to their valuation at that date" **(Bates #Superpumper000334).**

The promissory notes that were provided to LVC are not demand notes. The amounts due from affiliates as of September 30, 2010, the valuation date utilized by McGovern, consist of four notes for which no formal promissory notes existed as of the valuation date. Subsequent to the valuation date, two of the amounts due from affiliates were documented. One promissory note was dated in April 2011. This note does not indicate that it is "due on demand" and identifies a maturity date of March 1, 2017, which would be considered a non-current asset as of the valuation date. The second note was dated on December 31, 2010 with a maturity date of December 1, 2016, which would be considered a non-current asset as of the valuation date. This note does not indicate that it is "due on demand".

Therefore, McGovern failed to take into consideration the comments of the auditors, and misquotes them as identifying the amounts as "due on demand." Also, it does not appear that McGovern took the actual terms of the written notes that did exist into consideration. McGovern's value conclusion would be $6.5 lower if this adjustment had <u>not</u> been made.

Issue #3:

On Page 17 of McGovern's report, the components of the discount rate of 14.20% utilized by McGovern are summarized **(Bates #McGOVERN000018)** and are set forth in the schedule below as follows:

Risk-Free Rate	3.40%
Equity Risk Premium Adjustment	5.00%
Industry Risk Adjustment	-0.60%
Small Size Risk Premium	6.40%
Discount Rate Per McGovern	**14.20%**

McGovern has utilized the cost of equity capital estimate as calculated by Duff & Phelps using the regression equation method "Buildup 2 COE Estimates". However, this 14.20%

figure does not take into consideration the company specific risk factors associated with Superpumper, which is an important factor to consider when developing an appropriate discount rate.

Rebuttal #3:

Linda Trugman (Trugman), CPA/ABV, MCBA, ASA, MBA, Trugman Valuation Associates, Inc. is a well-respected practitioner and author in the business valuation field. Trugman addressed the general range for company specific risk premiums. She specifically addressed the company specific risk premium if Duff & Phelps' data is utilized. She wrote, "I think for a smaller stable company, 3 to 10 percent is a reasonable range". Therefore, for illustrative purposes, if McGovern had included a company specific risk factor of 5%, in the range described by Trugman, his discount rate would have been 19.2% and his capitalization rate would have been 18.2%, resulting in a value of $5,333,000. This assumes all factors remain the same, as illustrated below in **Exhibit 1**.

EXHIBIT 1
Leonard v. Superpumper, Inc., et al.
Comparison of Value Using Adjusted Capitalization Rate

	Per McGovern (Bates #McGOVERN 000033)	As Adjusted	Difference
Residual Cash Flow	$ 1,047,823	$ 1,047,823	$ -
Discount Rate	14.2%	19.2%	-5%
Less: Terminal Growth Rate	1.0%	1.0%	0.0%
Capitalization Rate	13.2%	18.2%	-5.0%
Residual Cash Flow Value	$ 7,938,053	$ 5,757,269	$ 2,180,784
Present Value Factor	0.5687	0.5687	-
Present Value of Residual Cash Flow	4,514,370.76	3,274,159.01	1,240,211.75
Add: Present Value of Cash Flow	2,058,640.00	2,058,640.00	-
100% Interest Value	$ 6,573,010.76	$ 5,332,799.01	$ 1,240,211.75
Rounded	$ 6,550,000	$ 5,333,000	$ 1,217,000

(Remainder of Page Intentionally Left Blank)

Issue #4:

On page 22 of McGovern's report, he includes a section regarding discounts and premiums. McGovern writes, "The values developed above reflect a control (100% ownership) and non-marketable (private-transactions) position of a 100% interest." He also notes, "when valuing a controlling interest, a discount for lack of marketability *may* be appropriate in limited circumstances, according to Shannon Pratt". However, he ultimately does not apply such a discount.

Rebuttal #4:

McGovern references Shannon Pratt's book entitled "The Market Approach to Valuing Businesses" to support his opinion that a discount for lack of marketability should not be applied. McGovern's conclusion is flawed because the Shannon Pratt book relates to the market approach to valuation. On page 23 of McGovern's report he disregards the use of the market approaches and writes the following, "In my opinion, this method appears to have not captured the Company's relative strengths as compared to the industry averages. Therefore, I have not selected this method as the best representation of the Company's fair market value." McGovern also writes, "because the Guideline Public Companies are so much larger and more diversified than the Company, I have not selected this method as the best representation of the Company's fair market value". Therefore, his explanation supporting no discount for lack of marketability is nonsensical. Shannon Pratt's quote was taken out of context and relates to a valuation approach different from the approach selected by McGovern.

The concept of marketability deals with the liquidity of an asset, in other words, how quickly and with what certainty the asset can be converted into cash at the owner's discretion. Investors prefer liquidity. An investment is worth more if it is readily marketable. A privately held company, such as Superpumper, is less liquid than a publicly traded investment. As a result, a discount for lack of marketability is appropriate. Based upon restricted stock studies, IPO studies and tax court cases, a baseline discount for lack of marketability would range between 20% and 40%. If the lower end discount of 20% is applied, McGovern's value would be $5,240,000 and the value, as adjusted would be $4,266,400. See **Exhibit 2** below.

EXHIBIT 2
Leonard v. Superpumper, Inc., et al.
Comparison of Value with Marketability Discount

		Per McGovern (Bates #McGOVERN 000033)	As Adjusted
Rounded Value Before Discounts	(EXHIBIT 1)	$ 6,550,000	$ 5,333,000
Less: Discount for Lack of Marketability at 20%		(1,310,000)	(1,066,600)
Value Including Discount for Lack of Marketability		$ 5,240,000	$ 4,266,400

Issue #5:

In the assumptions and limiting conditions section of McGovern's report, he notes that "Company management asserts that in September of 2010, the Company took on additional debt in the form of a term loan of $3,000,000 that was not reflected on the Company's September 30, 2010 balance sheet. To date, we have not been able to confirm the existence of this alleged loan nor investigated the circumstances. Moreover, the potential impact of this alleged loan is not reflected in the conclusion of value stated in this report."

Rebuttal #5:

As evidenced by a letter from BBVA Compass Bank dated September 30, 2010 **(Bates #Superpumper000440)**, the $3 million term loan did in fact exist as of McGovern's valuation date. The term loan was between Superpumper and BBVA Compass Bank and the loan ledgers from BBVA Compass Bank reflect the drawn down on the loan in September 2010. Therefore, if this liability would have been taken into consideration by McGovern, the book value of $8.6 million as reflected on **Bates # McGOVERN000016** would have been reduced by $3 million to $5.6 million. Additionally, if the amounts due from affiliates were removed, the book value would be negative.

LVC is available to discuss the above issues with you in more detail as needed.

Sincerely,

LITIGATION AND VALUATION CONSULTANTS, INC.

Michelle L. Salazar, CPA/ABV, CVA, CFE
President

EXHIBIT 2

EXHIBIT 2

9705 Pebble Beach Dr, NE, Albuquerque, NM 87111 505.269.6190

Jan Friederich

Title Grocery and Convenience Store Consultant

1968	Master Degree Economics, (Certified Economist) University of Hamburg, Hamburg, Germany
1968-72	Retail Consultant to supermarket companies in Germany
1972-79	Regional president of largest German supermarket chain in Munich
1980-99	Chairman-CEO of Furr's Supermarkets in Lubbock, TX (Acquired by the owners of the German company)
1991-99	Part owner of Furr's
1994	Acquired General Distributors, Inc.-wholesale grocery distributor with emphasis on the supply of small grocery and convenience stores
2000-01	Retired/Owner of General Distributors, Inc.
2001-03	Consultant to GMAC (bondholder) for disposition/management of 250 convenience stores in bankruptcy (Convenience USA). During that time I was heavily involved in the valuation of convenience stores on behalf of the bondholders and in negotiations with a diversity of potential buyers . (From single store operators to convenience store chains)
2003	Acquired 200 of Convenience USA's convenience store from the bankruptcy estate
	Operated the acquired stores , returned them to profitability and
2007	Sold the majority of the stores in Florida , Georgia and Alabama.
2009-13	Consultant to Superpumper, Inc. in Scottsdale, AZ

Lippes Mathias Wexler Friedman LLP

Fed.I.D. 16-1021412
DISBURSEMENTS INCURRED OR PAID BY US FOR YOUR ACCOUNT NOT INCLUDED IN AMOUNT SHOWN HEREWITH WILL BE BILLED AT A LATER DATE

October 05, 2010
Billed through 09/30/2010

PAUL MORABITO
8581 SANTA MONICA BLVD SUITE 708
WEST HOLLYWOOD, CA 90069

Invoice 39113 DCV
Client-Matter 3540-00001

PAID

Balance forward as of bill dated 09/19/10	$2,798.78
Payments received since last bill	$2,798.78
Net balance forward	**$0.00**

BILLING SUMMARY

CHRISTOPHER J BERARDI	4.20 hrs	100.00 /hr	$420.00
KEVIN J. CROSS	17.70 hrs	265.00 /hr	$4,690.50
CHERYL A GREEN	6.70 hrs	350.00 /hr	$2,345.00
GREGORY T IVANCIC	4.80 hrs	275.00 /hr	$1,320.00
BRENDAN H LITTLE	1.80 hrs	180.00 /hr	$324.00
CHRISTIAN M LOVELACE	18.90 hrs	175.00 /hr	$3,307.50
PAUL A. MITCHELL	0.70 hrs	300.00 /hr	$210.00
RICHARD M SCHERER	5.80 hrs	100.00 /hr	$580.00
DENNIS C VACCO	21.50 hrs	400.00 /hr	$8,600.00
TOTAL FEES	82.10 hrs		$21,797.00
TOTAL DISBURSEMENTS			$35,551.62
TOTAL CHARGES FOR THIS BILL			$57,348.62

GENERAL

FOR PROFESSIONAL SERVICES RENDERED

09/10/10	RMS	Reviewed Non Disclosure Agreement and recommend certain changes.	0.40 hrs	$40.00
09/12/10	DCV	Call from Eric Schindler re: viability of malpractice case v. Mission Hospital; email to Edward Bayuk.	0.75 hrs	$300.00
09/13/10	KJC	Reviewed emails on Mission Hospital issues.	0.30 hrs	$79.50
09/13/10	RMS	Amended non disclosure agreement.	0.40 hrs	$40.00

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09/15/10	BHL	Conference with Attorney Vacco re: Herbst verdict	0.20 hrs	$36.00
09/15/10	CML	Analyzed assignment to document transaction for note and option. Reviewed option language ofr DCV; Drafted trigger language for default in the note.	1.50 hrs	$262.50
09/15/10	CAG	Mission Hospital - review of medical records forwarded by Eric Schindler.	0.90 hrs	$315.00
09/16/10	KJC	Reviewed Subpoena in POMA matter. Follow-up on same.	0.40 hrs	$106.00
09/16/10	KJC	Emails on handling of retainer from Paul Morabito. Attention to transfer and judgment issues. Follow-up with Attorney Vacco re: same.	0.80 hrs	$212.00
09/16/10	BHL	Review subpoena served on P. Morabito in POMA Distributing Case. Research and review court records in said case. Draft email to D. Vacco re: status. Draft email to D. Lemieuz re: service of subpoena.	0.40 hrs	$72.00
09/16/10	CML	Drafted non-payment language for note.	0.60 hrs	$105.00
09/16/10	RMS	Conducted research regarding [redacted]	1.40 hrs	$140.00
09/16/10	CAG	Mission Hospital: continue review of medical records related to potential med-mal claim; lengthy telephone conversation Eric Schindler related to same; inter-office communication with Dennis Vacco re: same.	5.30 hrs	$1,855.00
09/17/10	CML	Analyzed form stock option agreements for PAM transaction	0.80 hrs	$140.00
09/17/10	DCV	Meeting with client and Mark Lehman.	1.50 hrs	$600.00
09/17/10	RMS	Conference with BHL regarding transfers.	0.30 hrs	$30.00
09/19/10	BHL	Perform legal research re: judgment enforcement in NV.	0.50 hrs	$90.00
09/20/10	BHL	Draft email to Attorney Vacco re: [redacted]	0.20 hrs	$36.00
09/20/10	CML	Reviewed Compass documents for specific provisions regarding default; Correspondence re: same.	0.40 hrs	$70.00
09/20/10	DCV	Calls to Dave Hopkins re: appraisals; conference S. Yalamanchili; conference with client.	1.75 hrs	$700.00

3540 MORABITO, PAUL Bill # 39113 Page 3

09/20/10	DCV	Conference with Graber; S. Yalamanchili and KJC.	1.00 hrs	$400.00
09/21/10	KJC	Reviewed information from Paul Morabito on [redacted] other transactions. Reviewed breakdown of Morabito [redacted] Reviewed research on [redacted] Conferences with Dennis Vacco re: same. Multiple emails and calls re: same. Conferences with Attorney Schulz and Ivancic on Morabito issues.	4.70 hrs	$1,245.50
09/21/10	PAM	Meeting regarding corporate ownership restructuring.	0.70 hrs	$210.00
09/21/10	CML	Conference with DCV and KJC re: corporate structure and miscellaneous corporate; Follow up briefing of matters with PJS.	4.00 hrs	$700.00
09/21/10	DCV	Conference with Stan Bernstein; several calls to client. Received and reviewed emails.	1.50 hrs	$600.00
09/22/10	KJC	Lengthy conference call with Dennis Vacco, Gary Graber and Sujata Yalamanchili to discuss [redacted] Reviewed emails re: same. Call with Leif Reid on status of Nevada judgment and appeal issues.	3.00 hrs	$795.00
09/22/10	CML	Conference with Greg re: compass bank defaults and mechanisms. Phone conference with DCV and KJC with Lief and conference following re: planning.	1.80 hrs	$315.00
09/22/10	DCV	Conference with Yalamanchili, Graber and KJC; follow up to client.	2.50 hrs	$1,000.00
09/22/10	RMS	Conducted research regarding [redacted]	1.30 hrs	$130.00
09/22/10	CJB	Fact Gathering for Morabito entity structure	2.50 hrs	$250.00
09/22/10	CJB	Meeting with Kevin Cross RE: Findings from Morabito entities fact gathering	0.70 hrs	$70.00
09/22/10	CJB	Organize and compile Morabito emails, statements, personal state tax return 2007 /2007 Baruk, LLC tax return. Fact gathering on tax returns.	1.00 hrs	$100.00

3540 MORABITO, PAUL Bill # 39113 Page 4

09/24/10	DCV	Conference with Craig Hoskins and Shawn Hollenback; follow up email; several calls to client.	3.00 hrs	$1,200.00
09/24/10	KJC	Attention to strategy on Morabito [redacted]. Reviewed [redacted]. Reviewed numerous emails on open issues. Scheduled meeting with Hodgson Russ counsel for Morabito.	2.50 hrs	$662.50
09/24/10	DCV	Several conference calls re: valuation and strategy. Begin drafting documents.	3.00 hrs	$1,200.00
09/24/10	CAG	Mission Hospital - Review draft summons and complaint against Mission Hospital prepared by Eric Schindler.	0.50 hrs	$175.00
09/26/10	DCV	Conference calls with client to discuss strategy.	1.50 hrs	$600.00
09/27/10	GTI	Review of latest draft of contract; discuss changes with CL; attend meeting with G. Graber, DCV and CL to discuss current strategy; follow up meeting with DCV and CL; review options and conference with accountant on [redacted]; review e-mail from M. Jones on comments.	4.80 hrs	$1,320.00
09/27/10	KJC	Strategy meeting with Dennis Vacco, Christian Lovelace, Greg Ivancic, Gary Grader and Sujata Yalamanchili to discuss Morabito [redacted] Reviewed research of [redacted]. Reviewed findings of Fact and Conclusion of Law from NY matter.	5.00 hrs	$1,325.00
09/27/10	BHL	Conference with Attorney Cross: [redacted] Perform legal research re: same.	0.50 hrs	$90.00
09/27/10	CML	General review of all correspondence from past week to catch up on situation and documents we have or do not have. Phone conference client. Afternoon conference with DCV, G. Graber, Sujata, Greg Ivancic and K. Cross.	8.80 hrs	$1,540.00
09/27/10	DCV	Review and implement strategy.	5.00 hrs	$2,000.00
09/27/10	RMS	Investigation of law regarding automatic stays and judgments; Investigation of law regarding [redacted]	2.00 hrs	$200.00

3540	MORABITO, PAUL	Bill #	39113	Page	5
09/28/10	KJC	Conferences with Dennis Vacco and others on Morabito asset issues.	1.00 hrs	$265.00	
09/29/10	CML	Conference with DCV re structure of entities moving forward	1.00 hrs	$175.00	
			82.10	$21,797.00	

DISBURSEMENTS

09/22/10	Appraisal - Alves Appraisal Assoc.	$2,500.00
09/27/10	Mark B. Lehman Retainer	$25,000.00
09/27/10	JUSTMANN & ASSOCIATES INVOICE	$4,000.00
09/30/10	JUSTMANN & ASSOCIATES	$4,000.00
09/30/10	United Parcel Service	$23.82
09/30/10	Telephone Charges	$27.80
		$35,551.62

Lippes Mathias Wexler Friedman LLP

Fed. I.D. 16-1021918
DISBURSEMENTS INCURRED OR PAID BY US FOR YOUR ACCOUNT NOT INCLUDED IN AMOUNT SHOWN HERE WILL BE BILLED AT A LATER DATE

April 25, 2012
Billed through 03/31/2012

PAUL MORABITO
8581 SANTA MONICA BLVD SUITE 708
WEST HOLLYWOOD, CA 90069

Invoice 45028 DCV
Client-Matter 3540-00004

Balance forward as of bill dated 03/20/12	$12,029.67
Payments received since last bill	$8,783.40
Net balance forward	$3,246.27

BILLING SUMMARY

RICHARD M SCHERER	5.00 hrs	175.00 /hr	$875.00
DENNIS C VACCO	1.40 hrs	400.00 /hr	$560.00
TOTAL FEES	6.40 hrs		$1,435.00
TOTAL DISBURSEMENTS			$109.70
TOTAL CHARGES FOR THIS BILL			$1,544.70
NET BALANCE FORWARD			$3,246.27
TOTAL BALANCE NOW DUE			**$4,790.97**

HERBST NV LITIGATION

FOR PROFESSIONAL SERVICES RENDERED

03/02/12	RMS	Attention to sale of Panorama Drive property and finalizing contract with Rebecca Dickson.	0.40 hrs	$70.00
03/05/12	RMS	Attention to Panorama Drive contracts and disclosures.	0.50 hrs	$87.50
03/08/12	RMS	Attention to Panorama listing.	0.20 hrs	$35.00
03/09/12	RMS	Continued attention to Panorama listing.	0.10 hrs	$17.50
03/11/12	RMS	Attention to Panorama listing.	0.20 hrs	$35.00
03/12/12	RMS	Attention to Panorama listing contract.	0.60 hrs	$105.00
03/14/12	RMS	Attention to real estate contract and disclosure for Panorama Drive property.	0.60 hrs	$105.00
03/21/12	RMS	Review and respond to John Desmond's email re: water bills for 425 Maestro property.	0.20 hrs	$35.00

395 Main Street, Suite 300 • Buffalo, New York 14203-1425 • ph 716.853.5100 • fx 716.853.5199 • www.lippes.com

03/26/12	DCV	Respond to emails from Desmond re: Panorama; email exchange with client; review listing agreement.	0.40 hrs	$160.00
03/27/12	RMS	Attention to Panorama Drive sale.	0.50 hrs	$87.50
03/28/12	DCV	Conference with J. Desmond, Barry Breslow re: Herbst settlement payments and Panorama listing.	0.50 hrs	$200.00
03/28/12	DCV	Email to Desmond re: claim for reimbursement from Chartis re: Truckee clean up.	0.50 hrs	$200.00
03/28/12	RMS	Attention to different ways in which the Panorama house can be marketed without pictures; phone call with John Desmond re: same and other open issues re: Herbst settlement.	1.70 hrs	$297.50
			6.40	$1,435.00

DISBURSEMENTS

03/30/12	Outgoing Wire Transfer Charge - Midland Wire Acct	$16.00
03/31/12	Telephone Charges	$2.02
03/31/12	United Parcel Service	$74.43
03/31/12	Postage	$17.25
		$109.70

Lippes Mathias Wexler Friedman LLP

Fed. I.D. 16-1021318
DISBURSEMENTS INCURRED OR PAID BY US FOR YOUR ACCOUNT NOT INCLUDED IN AMOUNT SHOWN HERE WILL BE BILLED AT A LATER DATE

October 19, 2010
Billed through 09/30/2010

PAUL MORABITO
8581 SANTA MONICA BLVD SUITE 708
WEST HOLLYWOOD, CA 90069

Invoice 39332 DCV
Client-Matter 3540-00012

PAID

Net balance forward	$0.00

BILLING SUMMARY

JENNIFER M. DONOGHUE	1.00 hrs	75.00 /hr	$75.00
GREGORY T IVANCIC	48.70 hrs	275.00 /hr	$13,392.50
CHRISTIAN M LOVELACE	20.25 hrs	175.00 /hr	$3,543.75
DENNIS C VACCO	4.65 hrs	400.00 /hr	$1,860.00
PAUL F WELLS	7.80 hrs	265.00 /hr	$2,067.00
TOTAL FEES	82.40 hrs		$20,938.25
TOTAL DISBURSEMENTS			$548.29
TOTAL CHARGES FOR THIS BILL			$21,486.54
TOTAL BALANCE NOW DUE			**$21,486.54**

SUPERPUMPER TEXAS

FOR PROFESSIONAL SERVICES RENDERED

09/01/10	GTI	Attention to file; discussion with CL on diligence; review of request for additional information on stores; attention to structure issues; discuss amendment to contract; conference with PFW on real estate issues.	5.30 hrs	$1,457.50
09/01/10	CML	Conference with DCV, GTI, and Matt Jones re: to do items related to the agreement, amendment, financing and properties. Began drafting property schedules for each property.	2.30 hrs	$402.50
09/01/10	DCV	Conference call with M. Jones re: APA; email exchange with client; review	1.75 hrs	$700.00

		amendment to APA.		
09/02/10	GTI	Attention to drafting management agreement for Dealer Stores.	3.50 hrs	$962.50
09/02/10	CML	Drafted organizational chart and due diligence schedules for all properties.	2.20 hrs	$385.00
09/03/10	GTI	Further attention to drafting Management Agreement and diligence issues; conference with CL.	3.25 hrs	$893.75
09/03/10	CML	Review of Motiva agreement and outstanding issues for Matt Jones. Reviewed property schedule off distribution agreement to determine missing properties.	1.30 hrs	$227.50
09/03/10	DCV	Review emails and documents for Matt Jones.	0.50 hrs	$200.00
09/07/10	GTI	Continue work/revision of management Agreement; attention to review of Motiva Agreement for wholesale gasoline; attention to assignment provisions; review of car wash lease arrangement for various locations.	5.20 hrs	$1,430.00
09/07/10	PFW	Review correspondence from Greg Ivancic regarding Motivo agreement; office conference with Greg Ivancic regarding the same.	0.30 hrs	$79.50
09/07/10	JMD	Conference with C. Lovelace re: Formation of 4 new TX LLCs: Preparing draft Certificate of Formation re: same.	1.00 hrs	$75.00
09/07/10	CML	Reviewed dealer store locations and updated schedules. Update conference with GTI; Correspondence with E. Vaughan re: same.	2.10 hrs	$367.50
09/08/10	GTI	Conference with DCV on financing issues; review of open consents, discuss required changes to PA; review of Petroleum Marketing Practices Act and application to Motiva Agreement; discuss issue of buy back in the event of termination and review of Arizona agreement for similar language; update Master Schedule and review of Subway Franchise Agreement.	5.60 hrs	$1,540.00
09/08/10	CML	Conference with GTI reviewing all open issues on properties; Conference with GTI and DCV re: status and open issues.	4.10 hrs	$717.50

		Updated schedules and verified dealer store inconsistencies. Edited master schedule		
09/08/10	DCV	Received and reviewed emails concerning status of negotiations.	0.40 hrs	$160.00
09/09/10	GTI	Attention to consents for stores included in Master Schedules; conference with CL on other diligence items and review of schedules; conference call with DCV, CL, PFW and client to discuss status and strategy.	4.60 hrs	$1,265.00
09/09/10	PFW	Meeting with Dennis Vacco, Greg Ivancic, and Christian Lovelace regarding deal status; teleconference with Paul Morabito; review schedules and draft lease agreement	2.10 hrs	$556.50
09/09/10	CML	Reviewed all consents and licenses sent by seller counsel and added to our schedules. Phone conference to review status of diligence and any issues.	3.25 hrs	$568.75
09/09/10	DCV	Conference with GTI and CML re: APA. Email exchange with M. Jones.	1.50 hrs	$600.00
09/10/10	GTI	Attention to structure issues and review of additional diligence material relating to consents and permits.	1.65 hrs	$453.75
09/10/10	PFW	Follow-up on lease agreement; review correspondence from Paul Morabito to lender; review Management Agreement	0.80 hrs	$212.00
09/10/10	CML	Drafted NDA for the new 25 properties. Reviewed bank correspondence for new terms. Reviewed Arguindegui Companies in TX for NDA. Reveiewed schedules from Gene.	1.30 hrs	$227.50
09/10/10	DCV	Received and reviewed and replied to emails from Matt Jones.	0.50 hrs	$200.00
09/13/10	GTI	Conference with CL; review financing alternatives and research on lease treatment in bankruptcy.	0.80 hrs	$220.00
09/14/10	GTI	Attention to outstanding issues; conference with CL and research on [redacted]; review of e-mail from M. Jones re: Compass refusal to negotiate refinancing of KFLP; discuss alternatives.	5.20 hrs	$1,430.00
09/15/10	GTI	Follow-up with CL on recent diligence	1.25 hrs	$343.75

		material sent from Seller; further discussion on bankruptcy alternatives.		
09/16/10	GTI	Conference call with M. Jones to discuss Campass Bank position and impact on transaction; discuss [redacted]	1.35 hrs	$371.25
09/16/10	CML	Phone conference/Conferece with GTI and Matt Jones to review status of Compass. Correspondence to PAM and DCV re: same	1.00 hrs	$175.00
09/20/10	GTI	Conference with DVC; revise draft and review and modify same; forward to client.	6.30 hrs	$1,732.50
09/20/10	GTI	Attention to file; conference with CL on recent developments; follow up with DCV on communications with M. Jones re: bankruptcy and contacts with Compass Bank.	1.60 hrs	$440.00
09/22/10	GTI	Conference with KJC and WEM on strategy for going forward; conference with CL on [redacted]	3.10 hrs	$852.50
09/23/10	PFW	Review and comment on convenience store lease agreement	2.20 hrs	$583.00
09/23/10	CML	Conference with DCV and GTI re: [redacted] Phone call with Matt Jones and DCV re: status of deal and open issues. Follow up correspondence re: same.	2.50 hrs	$437.50
09/28/10	PFW	Work on convenience store lease agreement; office conference with Greg Ivancic regarding matter status	1.90 hrs	$503.50
09/30/10	PFW	Follow-up with Dennis Vacco on deal status; review documents	0.50 hrs	$132.50
09/30/10	CML	Analyzed Snowshoe transaction updates.	0.20 hrs	$35.00
			82.40	$20,938.25

DISBURSEMENTS

09/30/10	Travel Expenses NYC (DCV) 8/25-8/26	$509.10
09/30/10	Photocopies	$6.20
09/30/10	Telephone Charges	$32.99
		$548.29

Lippes Mathias Wexler Friedman LLP

Fed. ID. 16-1321918
DISBURSEMENTS INCURRED OR PAID BY US FOR YOUR ACCOUNT NOT INCLUDED IN AMOUNT SHOWN HERE WILL BE BILLED AT A LATER DATE

October 05, 2010
Billed through 09/30/2010

PAUL MORABITO
8581 SANTA MONICA BLVD SUITE 708
WEST HOLLYWOOD, CA 90069

Invoice 39120 DCV
Client-Matter 3540-00013

PAID

BILLING SUMMARY

CHRISTOPHER J BERARDI	7.90 hrs	100.00 /hr	$790.00
JENNIFER M. DONOGHUE	2.90 hrs	75.00 /hr	$217.50
GREGORY T IVANCIC	12.70 hrs	275.00 /hr	$3,492.50
CHRISTIAN M LOVELACE	10.30 hrs	175.00 /hr	$1,802.50
RICHARD M SCHERER	0.30 hrs	100.00 /hr	$30.00
PAUL J. SCHULZ	2.00 hrs	300.00 /hr	$600.00
DENNIS C VACCO	14.50 hrs	400.00 /hr	$5,800.00
TOTAL FEES	50.60 hrs		$12,732.50
TOTAL CHARGES FOR THIS BILL			$12,732.50
TOTAL BALANCE NOW DUE			**$12,732.50**

SUPERPUMPER, INC.

FOR PROFESSIONAL SERVICES RENDERED

09/21/10	GTI	Conference with PAM on issues of [redacted]; conference with CL on status; review organization/structure.	2.15 hrs	$591.25
09/21/10	PJS	Meet with KJC re; possible transaction.	1.30 hrs	$390.00
09/21/10	CJB	Strategy Meeting RE: [redacted].	2.00 hrs	$200.00
09/21/10	CJB	Fact Gathering, Morabito entities RE: potential Superpumper sale	5.90 hrs	$590.00
09/23/10	GTI	Review of Superpumper Inc. loan document for possible breach; conference with KJC on strategy [redacted]; conference with CL and DCV; discuss contact with Compass Bank.	3.30 hrs	$907.50
09/28/10	PJS	Meet with CML re: [redacted]	0.40 hrs	$120.00

3540 MORABITO, PAUL Bill # 39120 Page 2

[redacted]

09/28/10	JMD	Preparing and arranging for filing Certificates of Incorporation of Snowshoe Petroleum, Inc. (NYS) and Snowshoe Petroleum Texas, Inc. (TX); Conference with C. Lovelace re: same.	1.50 hrs	$112.50
09/28/10	CML	Drafted merger documents for CWC and SPI; Analyzed minute books, and Arizona and Nevada state law.	2.90 hrs	$507.50
09/28/10	DCV	Conference with Spencer Cavalier; Don Whitehead and Jim Berbrooke; review transaction document.	2.50 hrs	$1,000.00
09/29/10	PJS	Meet with CML to review plan of merger and certificates of merger.	0.30 hrs	$90.00
09/29/10	JMD	Researching AZ and NV State filing rules and service options; Conferences with C. Lovelace re: Same; Forwarding Merger documents re: Consolidated Western Corporation into Superpumper Inc. to AZ and NV for filing.	1.10 hrs	$82.50
09/29/10	CML	Finalized merger documents for filing in NV, AZ, and CA. Drafted consents for merger. Put together corresponence package with direction for execution. Confirmed dates and scheduling for state filings. Drafted Bills of Sale for personal property on properties.	4.70 hrs	$822.50
09/29/10	DCV	Various conferences with client; Hollenback, Sirower, Mark Lehman, and Matrix. Review proposed documents.	6.50 hrs	$2,600.00
09/29/10	RMS	Reviewed Superpumper lease agreements regarding assignment clause.	0.30 hrs	$30.00
09/30/10	GTI	Attention to restructuring; Revisions to Stock Purchase Agreement; Prepare transfer documents for Superpumper properties LLC; Review resignations, consents, resolutions etc.; Conference with CA Counsel on transfer of Baruk property; Review of transaction worksheets; Conference with clients; Attention to merger and formation documentation; Follow-up on closing and signatures.	7.25 hrs	$1,993.75
09/30/10	JMD	Follow-up Re: status of NV Merger filing; Conferences with C. Lovelace	0.30 hrs	$22.50

		and G. Ivancic re: same.		
09/30/10	CML	Conference with DCV re: timing. Conference with GTI re: superpumper properties reorganization. Anaylzed form of purchase documents and financing documents for transfer. Correspondence re: same with all parties. Phone conference.	2.70 hrs	$472.50
09/30/10	DCV	Finalize documents; conferences with client; Mark Lehman; CML and GTI.	5.50 hrs	$2,200.00
			50.60	$12,732.50

2010 TAX RETURN

CLIENT COPY

Client: MORABI-P

Prepared for: PAUL MORABITO
8581 SANTA MONICA BLVD. #708
WEST HOLLYWOOD, CA 90069-4120

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

Date: OCTOBER 16, 2011

Comments:

Route to: _____ _____ _____

FDR.2001. 05/05/10

EXHIBIT 9
REPORTER Mayberry
DEPONENT Bernstein CPA
DATE 5/17/17

MORABITO (341).000112

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

October 16, 2011

PAUL MORABITO
8581 SANTA MONICA BLVD. #708
WEST HOLLYWOOD, CA 90069-4120

Dear Paul,

Enclosed for your review:

Form 1040	2010 U.S. Individual Income Tax Return
Form 140NR	2010 Arizona Nonresident Income Tax Return
Form 140ES	Arizona Estimated Tax Payment Vouchers
Form 540NR	2010 California Part-Year/Nonresident Return

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

Please be sure to call if you have any questions.

Sincerely,

STANTON R. BERNSTEIN, CPA

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

Client MORABI-P
October 16, 2011

PAUL MORABITO
8581 SANTA MONICA BLVD. #708
WEST HOLLYWOOD, CA 90069-4120

FEDERAL FORMS

Form 1040	2010 U.S. Individual Income Tax Return
Schedule A	Itemized Deductions
Schedule B	Interest and Dividend Income
Schedule D	Capital Gains and Losses
Schedule E p2	Supplemental Income and Loss
Schedule M	Making Work Pay Credit
Schedule SE	Self-Employment Tax
Form 4797	Sale of Business Property
Form 4868	Application for Automatic Extension
Form 4952	Investment Interest Expense Deduction
Form 8582	Passive Activity Loss Limitations
Form 8801	Credit for Prior Year Minimum Tax
Form 8879	IRS e-file Signature Authorization

ARIZONA FORMS

Form 140NR	2010 Arizona Nonresident Income Tax Return
Form 140ES	Arizona Estimated Tax Payment Vouchers
Form AZ 8453	Declaration for Electronic Filing

CALIFORNIA FORMS

Form 540NR	2010 California Part-Year/Nonresident Return
Schedule CA-NR	California Adjustments
Schedule D (540NR)	Capital Gain or Loss Adjustment
Schedule D-1	Sales of Business Property
Form 3510	Credit for Prior Year Alternative Minimum Tax
Form 3526	Investment Interest Expense Deduction
Form 3801	Passive Activity Loss Limitations
Form 3805V	NOL Carryover and Disaster Loss Deduction
Form 8879	California e-file Signature Authorization

FEE SUMMARY

Preparation Fee

2010

ARIZONA FILING INSTRUCTIONS

PAUL MORABITO 603-52-6049

FORM TO FILE:

FORM 140ES - 2011 ARIZONA ESTIMATED TAX

SIGNATURE:

NO SIGNATURE IS REQUIRED.

PAYMENT:

PAYMENTS SHOULD BE MADE IN ACCORDANCE WITH THE SCHEDULE BELOW. MAKE EACH CHECK PAYABLE TO THE "ARIZONA DEPARTMENT OF REVENUE." WRITE YOUR SOCIAL SECURITY NUMBER AND "2011 ESTIMATED TAX PAYMENT" ON EACH CHECK.

WHEN TO FILE:

ON OR BEFORE THE DUE DATE FOR EACH PERIOD LISTED BELOW.

WHERE TO FILE:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29085
PHOENIX, AZ 85038-9085

ESTIMATED TAX SCHEDULE:

DUE DATE	PAYMENT
4/18/11	$ 3,439
6/15/11	3,439
9/15/11	3,439
12/31/11	3,439
	$ 13,756

MORABITO (341).000115

ARIZONA FORM
140ES

Individual Estimated Income Tax Payment

FOR CALENDAR YEAR **2011**

This estimated payment is for tax year ending December 31, 2011, or for tax year ending:

Your First Name and Initial: 1 PAUL	Last Name: MORABITO	You must enter your SSN(s).	Your Social Security No.: 603-52-6049
If a joint return: Your Spouse's First Name and Initial: 1	Last Name:		Spouse's Social Security No.
Current Home Address — number and street, rural route: 2 8581 SANTA MONICA BLVD. #708	Apt. No.	Daytime Phone (with area code): 310-339-0475	Home Phone (with area code): 94
City, Town or Post Office: 3 WEST HOLLYWOOD	State: CA	Zip Code: 90069-4120	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS. USE ONLY FOR ESTIMATED PAYMENTS.

1 *Check box 1 if you are a first time Arizona income tax return filer* 1 ☐

2 The enclosed amount is payment for quarter number..... 1

3 **Payment:** *You must round your estimated payment to a whole dollar (no cents). Enter* the amount of payment enclosed..... $ 3,439.

IMPORTANT

To ensure proper application of this payment, be sure that you:

- ✓ Complete this form entirely.
- ✓ Make your check payable to Arizona Department of Revenue.
- ✓ Write your SSN on your payment.
- ✓ Attach your payment to the upper left corner of this page.
- ✓ *Mail to* Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

Be sure to review your estimated income and adjust your payments as necessary during the year. Payments for calendar year filers are due April 18, 2011; June 15, 2011; September 15, 2011; and January 17, 2012.

ADOR 10575 (10)
Previous ADOR 91-5382

AZ02030L 09/28/10

MAIL PAYMENT TO:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29085
PHOENIX, AZ 85038-9085

MORABITO (341).000116

ARIZONA FORM
140ES

Individual Estimated Income Tax Payment

FOR CALENDAR YEAR **2011**

This estimated payment is for tax year ending December 31, 2011, or for tax year ending:

Your First Name and Initial: 1 PAUL	Last Name: MORABITO	You must enter your SSN(s).	Your Social Security No.: 603-52-6049
If a joint return, Your Spouse's First Name and Initial: 1	Last Name:		Spouse's Social Security No.:
Current Home Address — number and street, rural route: 2 8581 SANTA MONICA BLVD. #708 — Apt. No.:	Daytime Phone (with area code): 310-339-0475	Home Phone (with area code): 94	
City, Town or Post Office: 3 WEST HOLLYWOOD — State: CA	Zip Code: 90069-4120	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	

DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS. USE ONLY FOR ESTIMATED PAYMENTS.

1 *Check box 1 if you are a first time Arizona income tax return filer* . . 1 ☐

2 The enclosed amount is payment for quarter number. 2

3 **Payment:** *You must round your estimated payment to a whole dollar (no cents). Enter the amount of payment enclosed* . . . . . $ 3,439.

IMPORTANT

To ensure proper application of this payment, be sure that you:

- ✓ Complete this form entirely.
- ✓ Make your check payable to Arizona Department of Revenue.
- ✓ Write your SSN on your payment.
- ✓ Attach your payment to the upper left corner of this page.
- ✓ *Mail to* Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

Be sure to review your estimated income and adjust your payments as necessary during the year. Payments for calendar year filers are due April 18, 2011; June 15, 2011; September 15, 2011; and January 17, 2012.

ADOR 10575 (10)
Previous ADOR 91-5382

A2120302E 09/28/10

MAIL PAYMENT TO:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29085
PHOENIX, AZ 85038-9085

MORABITO (341).000117

ARIZONA FORM
140ES

Individual Estimated Income Tax Payment

FOR CALENDAR YEAR **2011**

This estimated payment is for tax year ending December 31, 2011, or for tax year ending:

Your First Name and Initial: 1 PAUL	Last Name: MORABITO	You must enter your SSN(s).	Your Social Security No.: 603-52-6049
If a joint return, Your Spouse's First Name and Initial: 1	Last Name		Spouse's Social Security No.
Current Home Address — number and street, rural route: 2 8581 SANTA MONICA BLVD. #708 — Apt. No.	Daytime Phone (with area code): 310-339-0475		Home Phone (with area code): 94
City, Town or Post Office: 3 WEST HOLLYWOOD — State: CA	Zip Code: 90069-4120		REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS. USE ONLY FOR ESTIMATED PAYMENTS.

1 *Check box 1* if you are a first time Arizona income tax return filer . . . 1 ☐

2 The enclosed amount is payment for quarter number 3

3 **Payment:** *You must round your estimated payment to a whole dollar (no cents). Enter* the amount of payment enclosed . . . . . $ 3,439.

IMPORTANT

To ensure proper application of this payment, be sure that you:

- ✓ Complete this form entirely.
- ✓ Make your check payable to Arizona Department of Revenue.
- ✓ Write your SSN on your payment.
- ✓ Attach your payment to the upper left corner of this page.
- ✓ *Mail* to Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

Be sure to review your estimated income and adjust your payments as necessary during the year. Payments for calendar year filers are due April 18, 2011; June 15, 2011; September 15, 2011; and January 17, 2012.

ADOR 10575 (10)
Previous ADOR 91-5382

AZ020303L 09/28/10

MAIL PAYMENT TO:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29085
PHOENIX, AZ 85038-9085

MORABITO (341).000118

ARIZONA FORM
140ES

Individual Estimated Income Tax Payment

FOR CALENDAR YEAR **2011**

This estimated payment is for tax year ending December 31, 2011, or for tax year ending:

Your First Name and Initial: 1 PAUL	Last Name: MORABITO	You must enter your SSN(s).	Your Social Security No.: 603-52-6049
If a joint return, Your Spouse's First Name and Initial: 1	Last Name:		Spouse's Social Security No.:
Current Home Address — number and street, rural route: 2 8581 SANTA MONICA BLVD. #708 Apt. No.	Daytime Phone (with area code): 310-339-0475		Home Phone (with area code): 94
City, Town or Post Office: 3 WEST HOLLYWOOD	State: CA	Zip Code: 90069-4120	REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

DO NOT USE THIS FORM TO MAKE DELINQUENT INCOME TAX PAYMENTS. USE ONLY FOR ESTIMATED PAYMENTS.

1 *Check box 1 if you are a first time Arizona income tax return filer* ... 1 ☐

2 The enclosed amount is payment for quarter number 4

3 **Payment:** *You must round your estimated payment to a whole dollar (no cents). Enter* the amount of payment enclosed ..... $ 3,439.

IMPORTANT

To ensure proper application of this payment, be sure that you:

- ✓ Complete this form entirely.
- ✓ Make your check payable to Arizona Department of Revenue.
- ✓ Write your SSN on your payment.
- ✓ Attach your payment to the upper left corner of this page.
- ✓ *Mail to* Arizona Department of Revenue, PO Box 29085, Phoenix, AZ 85038-9085.

Be sure to review your estimated income and adjust your payments as necessary during the year. Payments for calendar year filers are due April 18, 2011; June 15, 2011; September 15, 2011; and January 17, 2012.

ADOR 10575 (10)
Previous ADOR 51-5382

AZI08304L 09/28/10

MAIL PAYMENT TO:

ARIZONA DEPARTMENT OF REVENUE
P.O. BOX 29085
PHOENIX, AZ 85038-9085

MORABITO (341).000119

Form **8879**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ Do not send to the IRS. This is not a tax return.
▶ Keep this form for your records. See instructions.

OMB No. 1545-0074

2010

Declaration Control Number (DCN) ▶ 00-951053-19085-1

Taxpayer's name: PAUL MORABITO

Social security number: 603-52-6049

Spouse's name:

Spouse's social security number:

Part I **Tax Return Information – Tax Year Ending December 31, 2010** (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	-2,519,276.
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2	
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3	109,222.
4	Refund (Form 1040, line 74a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 12a)	4	109,622.
5	Amount you owe (Form 1040, line 76; Form 1040A, line 48; Form 1040EZ, line 13)	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2010, 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 from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my 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 ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. 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 further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize STANTON BERNSTEIN, AN ACCOUNTANCY CORP. (ERO firm name) to enter or generate my PIN 35812 (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2010 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

[ ] I authorize _____ (ERO firm name) to enter or generate my PIN _____ (Enter five numbers, but do not enter all zeros) as my signature on my tax year 2010 electronically filed income tax return.

[ ] I will enter my PIN as my signature on my tax year 2010 electronically filed income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only — continue below

Part III **Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN . . . . . 95105321550 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2010 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication** 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ STANTON R. BERNSTEIN, CPA Date ▶ _____

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

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8879** (2010)

FDIA1701L 11/09/10

▼ Detach Here ▼

Form **4868**
Department of the Treasury
Internal Revenue Service (99)

Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

For calendar year 2010, or other tax year beginning , 2010, ending

1030
FDIA4601L 06/16/10

2010

Part I Identification

1

PAUL MORABITO
STANTON BERNSTEIN, AN ACCOUNTANCY C
6320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS, CA 91367

2 3
603-52-6049

Part II Individual Income Tax

4	Estimate of total tax liability for 2010 . . $	91,000.
5	Total 2010 payments	109,622.
6	**Balance due.** Subtract line 5 from line 4 (see instructions)	0.
7	Amount you are paying (see instructions) . . . . . ►	0.

8 Check here if you are 'out of the country' and a U.S. citizen or resident (see instructions) . . . . . ► ☐

9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding . . . . . ► ☐

603526049 DC MORA 30 0 201012 670

MORABITO (341).000121

Department of the Treasury — Internal Revenue Service

Form 1040 U.S. Individual Income Tax Return 2010

(99) IRS Use Only — Do not write or staple in the space.

For the year Jan 1 - Dec 31, 2010, or other tax year beginning , 2010, ending , 20 — OMB No. 1545-0074

Name, Address, and SSN — See separate instructions.

Your first name: PAUL — M.I. — Last name: MORABITO

Your social security number: 603-52-6049

If a joint return, spouse's first name — M.I. — Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. — Apartment no.: 8581 SANTA MONICA BLVD. #708

City, town or post office. If you have a foreign address, see instructions. — State — ZIP code: WEST HOLLYWOOD, CA 90069-4120

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign — Check here if you, or your spouse if filing jointly, want $3 to go to this fund? ► [ ] You [ ] Spouse

Checking a box below will not change your tax or refund.

Filing Status — Check only one box.

1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above & full name here. ►
4 [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ►
5 [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a.
b [ ] Spouse

Boxes checked on 6a and 6b: 1

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instr.)
			[ ]
			[ ]
			[ ]
			[ ]

If more than four dependents, see instructions and check here ► [ ]

No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instr.) Dependents on 6c not entered above — Add numbers on lines above ► 1

d Total number of exemptions claimed: 1

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	364,073.
8a	Taxable interest. Attach Schedule B if required	8a	25,877.
b	Tax-exempt interest. Do not include on line 8a. 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	455.
b	Qualified dividends 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► [ ]	13	-3,000.
14	Other gains or (losses). Attach Form 4797	14	-208,893.
15a	IRA distributions 15a — b Taxable amount	15b	
16a	Pensions and annuities 16a — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	-2,697,788.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits 20a — b Taxable amount	20b	
21	Other income	21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income ►	22	-2,519,276.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23	Educator expenses	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ►	31a		
32	IRA deduction	32		
33	Student loan interest deduction	33		
34	Tuition and fees. Attach Form 8917	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 - 31a and 32 - 35	36		0.
37	Subtract line 36 from line 22. This is your adjusted gross income ►	37		-2,519,276.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDA0112 12/22/10 Form 1040 (2010)

MORABITO (341).000122

Tax and Credits	38 Amount from line 37 (adjusted gross income)		38	-2,519,276.
	39a Check if: ☐ You were born before January 2, 1946, ☐ Blind. ☐ Spouse was born before January 2, 1946, ☐ Blind. Total boxes checked ▶ 39a ☐			
	b If your spouse itemizes on a separate return, or you were a dual-status alien, check here ▶ 39b ☐			
	40 Itemized deductions (from Schedule A) or your standard deduction (see instructions)		40	144,245.
	41 Subtract line 40 from line 38		41	-2,663,521.
	42 Exemptions. Multiply $3,650 by the number on line 6d		42	3,650.
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	0.
	44 Tax (see instrs). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972		44	0.
	45 Alternative minimum tax (see instructions). Attach Form 6251		45	0.
	46 Add lines 44 and 45 ▶		46	0.
	47 Foreign tax credit. Attach Form 1116 if required	47		
	48 Credit for child and dependent care expenses. Attach Form 2441	48		
	49 Education credits from Form 8863, line 23	49		
	50 Retirement savings contributions credit. Attach Form 8880	50		
	51 Child tax credit (see instructions)	51		
	52 Residential energy credits. Attach Form 5695	52		
	53 Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	53		
	54 Add lines 47 through 53. These are your total credits		54	
	55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶		55	0.
Other Taxes	56 Self-employment tax. Attach Schedule SE		56	0.
	57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		57	
	58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		58	
	59a ☐ Form(s) W-2, box 9 b ☐ Schedule H c ☐ Form 5405, line 16		59	
	60 Add lines 55-59. This is your total tax ▶		60	0.
Payments	61 Federal income tax withheld from Forms W-2 and 1099	61 109,222.		
	62 2010 estimated tax payments and amount applied from 2009 return	62		
If you have a qualifying child, attach Schedule EIC.	63 Making work pay credit. Attach Schedule M	63 400.		
	64a Earned income credit (EIC)	64a		
	b Nontaxable combat pay election ▶ 64b			
	65 Additional child tax credit. Attach Form 8812	65		
	66 American opportunity credit from Form 8863, line 14	66		
	67 First-time homebuyer credit from Form 5405, line 10	67		
	68 Amount paid with request for extension to file	68		
	69 Excess social security and tier 1 RRTA tax withheld	69		
	70 Credit for federal tax on fuels. Attach Form 4136	70		
	71 Credits from Form: a ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885	71		
	72 Add lns 61-63, 64a, & 65-71. These are your total pmts ▶		72	109,622.
Refund	73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid		73	109,622.
	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here ▶ ☐		74a	109,622.
Direct deposit? See instructions.	▶ b Routing number 121000358 ▶ c Type: ☒ Checking ☐ Savings			
	▶ d Account number 1114060145			
	75 Amount of line 73 you want applied to your 2011 estimated tax ▶	75		
Amount You Owe	76 Amount you owe. Subtract line 72 from line 60. For details on how to pay see instructions ▶		76	
	77 Estimated tax penalty (see instructions)	77		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name ▶ STANTON R. BERNSTEIN, CPA Phone no. ▶ 818-596-2139 Personal identification number (PIN) ▶ 21550

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

Joint return? See instructions. Your signature ▶ Date Your occupation BUSINESSMAN Daytime phone number 310-339-0475

Keep a copy for your records. Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
STANTON R. BERNSTEIN, CPA	STANTON R. BERNSTEIN, CPA			P00185129

Firm's name ▶ STANTON BERNSTEIN, AN ACCOUNTANCY CORP.
Firm's address ▶ 6320 CANOGA AVE., 15TH FLOOR WOODLAND HILLS, CA 91367
Firm's EIN ▶ 20-2231319
Phone no. (818) 596-2139

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. 07

Name(s) shown on Form 1040: PAUL MORABITO

Your social security number: 603-52-6049

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions) STATEMENT 2	1	34,245.	
	2	Enter amount from Form 1040, line 38 [2] -2,519,276.			
	3	Multiply line 2 by 7.5% (.075)	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4 34,245.
Taxes You Paid	5	State and local (check only one box): a ☐ Income taxes, or b ☒ General sales taxes	5	288.	
	6	Real estate taxes (see instructions)	6	28,655.	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ▶ PERSONAL PROPERTY TAXES 3,760.	8	3,760.	
	9	Add lines 5 through 8			9 32,703.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098 SEE ST. 3	10	49,005.	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	11		
Note. Your mortgage interest deduction may be limited (see instrs).	12	Points not reported to you on Form 1098. See instrs for spcl rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14		
	15	Add lines 10 through 14			15 49,005.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs SEE STATEMENT 4	16	60,542.	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You must attach Form 8283 if over $500	17		
	18	Carryover from prior year	18	35,480.	
	19	Add lines 16 through 18 DISALLOWED CONTRIBUTIONS -96,022.			19 0.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20 0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses – job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21		
	22	Tax preparation fees	22		
	23	Other expenses – investment, safe deposit box, etc. List type and amount ▶ SEE STATEMENT 5	23	28,292.	
	24	Add lines 21 through 23	24	28,292.	
	25	Enter amount from Form 1040, line 38 [25] -2,519,276.			
	26	Multiply line 25 by 2% (.02)	26		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27 28,292.
Other Miscellaneous Deductions	28	Other – from list in instructions. List type and amount ▶			28 0.
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29 144,245.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐			

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions. FDM8301L 12/21/10 Schedule A (Form 1040) 2010

MORABITO (341).000124

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040. ► See instructions.

OMB No. 1545-0074

2010

Attachment Sequence No. 08

Name(s) shown on return: PAUL MORABITO

Your social security number: 603-52-6049

Part I Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►		
BANK OF AMERICA	1	8,929.
BANK OF MONTREAL	1	4,342.
COMERICA (2 ACCOUNTS)	1	4,967.
ROSEMONT SOLEBURY CO-INVESTMENT FUND LP	1	5,856.
U.S. TRUST	1	1,783.
2 Add the amounts on line 1	2	25,877.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ►	4	25,877.

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5 List name of payer ... ►		
ROSEMONT SOLEBURY CO-INVESTMENT FUND LP	5	455.
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►	6	455.

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you (a) had over $1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1	X	
b If "Yes," enter the name of the foreign country ► CANADA		
8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA0901L 10/15/10 Schedule B (Form 1040) 2010

MORABITO (341).000125

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2010

Attachment Sequence No. 12

Name(s) shown on return: PAUL MORABITO

Your social security number: 603-52-6049

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo., day, yr)	(c) Date sold (Mo., day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1						

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2	
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** in the instructions	6	
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)	7	

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

	(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo., day, yr)	(c) Date sold (Mo., day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
8	371 EL CAMINO DEL MAR, LAGUNA BEACH	10/24/00	9/29/10	1,462,500.	1,572,406.	-109,906.
	370 LOS OLIVOS LAGUNA BEACH	1/07/05	9/29/10	950,000.	1,257,799.	-307,799.
	SUPERPUMPER INC	4/24/06	9/29/10	2,497,307.	2,852,250.	-354,943.
	TERMINATION OF BARUK PROPERTIES LLC			0.	156,224.	-156,224.

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9		
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10	4,909,807.	
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824		11	
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1		12	-433,003.
13	Capital gain distributions. See instrs.		13	
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** in the instructions		14	-47,424.
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on page 2		15	-1,409,299.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2010

FDIA0612L 12/22/10

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

PAUL MORABITO

Your social security number: 603-52-6049

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No

If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SEE STATEMENT 6				
B					
C					
D					

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals		36,789.			
b Totals	764,312.		1,970,265.		

30	Add columns (g) and (j) of line 29a	30	36,789.
31	Add columns (f), (h), and (i) of line 29b SEE STATEMENT 7	31	-2,734,577.
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	-2,697,788.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	-2,697,788.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Self-Employment Tax

▶ Attach to Form 1040 or Form 1040NR. ▶ See instructions for Schedule SE (Form 1040).

OMB No. 1545-0074

2010

Attachment Sequence No. 17

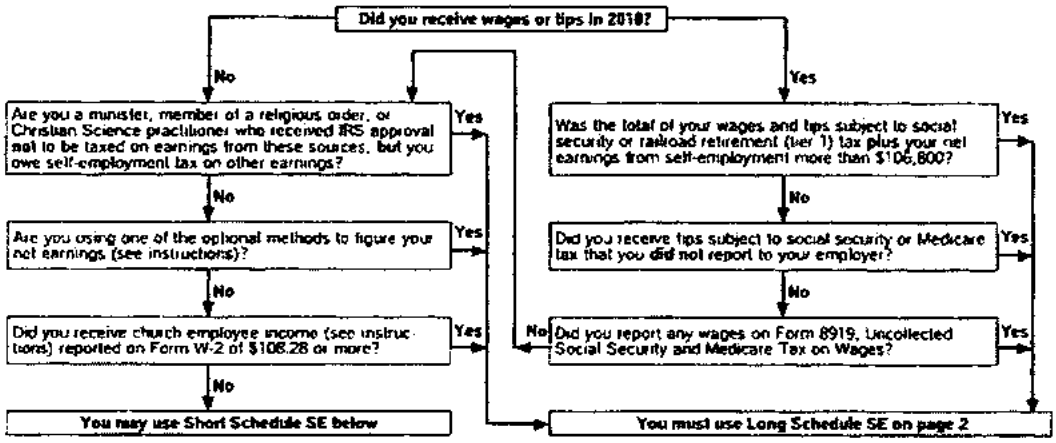
Name of person with self-employment income (as shown on Form 1040): PAUL MORABITO

Social security number of person with self-employment income ▶ 603-52-6049

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, in the instructions.



Section A — Short Schedule SE. **Caution.** Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	1b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instrs for types of income to report on this line. See instrs for other income to report	2	-13,464.
3 Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see instructions)	3	-13,464.
4 Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	-13,464.
Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 **Self-employment tax.** If the amount on line 4 is: • $106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56, or Form 1040NR, line 54.** • More than $106,800, multiply line 4 by 2.9% (.029). Then, add $13,243.20 to the result. Enter the total here and on **Form 1040, line 56, or Form 1040NR, line 54.**	5	
6 **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27 or Form 1040NR, line 27** 6		

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2010

FDA110IL 12/29/10

MORABITO (341).000129

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

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

OMB No. 1545-0184

2010

Attachment Sequence No. 27

Name(s) shown on return: PAUL MORABITO

Identifying number: 603-52-6049

1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions) 1

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft — Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
FROM K-1						-208,893.

3 Gain, if any, from Form 4684, line 42	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **Partnerships (except electing large partnerships) and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. **Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	7	-208,893.
8 Nonrecaptured net section 1231 losses from prior years (see instructions)	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return (see instructions)	9	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11 Loss, if any, from line 7	11	-208,893.
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 34 and 41a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	-208,893.
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below:		
a If the loss on line 11 includes a loss from Form 4684, line 38, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18b	-208,893.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2010)

FDI21001L 07/01/10

MORABITO (341).000130

Form **4952** | **Investment Interest Expense Deduction** | OMB No. 1545-0191

Department of the Treasury Internal Revenue Service (99) | ▶ Attach to your tax return. | **2010** Attachment Sequence No. 51

Name(s) shown on return: PAUL MORABITO | Identifying number: 603-52-6049

Part I **Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2010 (see instructions)	1	70,263.
2 Disallowed investment interest expense from 2009 Form 4952, line 7	2	102,327.
3 **Total investment interest expense.** Add lines 1 and 2	3	172,590.

Part II **Net Investment Income**

4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	26,332.		
b Qualified dividends included on line 4a	4b			
c Subtract line 4b from line 4a			4c	26,332.
d Net gain from the disposition of property held for investment	4d			
e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e			
f Subtract line 4e from line 4d			4f	
g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)			4g	
h Investment income. Add lines 4c, 4f, and 4g			4h	26,332.
5 Investment expenses (see instructions)			5	37,326.
6 **Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	0.

Part III **Investment Interest Expense Deduction**

7 Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-	7	172,590.
8 **Investment interest expense deduction.** Enter the smaller of line 3 or 6. See instructions	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 4952 (2010)

FDI2101L 06/22/10

MORABITO (341).000131

Form **8801**

Department of the Treasury Internal Revenue Service (99)

Credit for Prior Year Minimum Tax – Individuals, Estates, and Trusts

▸ See separate instructions. ▸ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2010

Attachment Sequence No. 74

Name(s) shown on return: PAUL MORABITO

Identifying number: 603-52-6049

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions	1	-1,436,698.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	64,462.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $216,900 and you were married filing separately for 2009, see instructions	4	0.
5	Enter: $70,950 if married filing jointly or qualifying widow(er) for 2009; $46,700 if single or head of household for 2009; or $35,475 if married filing separately for 2009. Estates and trusts, enter $22,500	5	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2009; $112,500 if single or head of household for 2009; or $75,000 if married filing separately for 2009. Estates and trusts, enter $75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0.
8	Multiply line 7 by 25% (.25)	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	9	0.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	0.
11	• **If for 2009** you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • **If for 2009** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions.	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8801 (2010)

FDI22413; 02/16/11

MORABITO (341).000132

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	**2009 credit carryforward.** Enter the amount from your 2009 Form 8801, line 30	19	340.
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	340.
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25	
26	• **Estates and trusts:** Leave lines 26 and 27 blank and go to line 28. • **Individuals:** Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28) ? [X] **No.** Leave lines 26 and 27 blank and go to line 28. [ ] **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	26	
27	Is line 26 more than line 25? [ ] **No.** Leave line 27 blank and go to line 28. [ ] **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2010 Form 1040, line 71 (check box c), or Form 1040NR, line 66 (check box c)	27	
28	**Credit carryforward to 2011.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	340.

Form **8582**

Department of the Treasury Internal Revenue Service (99)

Passive Activity Loss Limitations

▸ See separate instructions.
▸ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2010

Attachment Sequence No. **88**

Name(s) shown on return: PAUL MORABITO

Identifying number: 603-52-6049

Part I 2010 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b			
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c			
d Combine lines 1a, 1b, and 1c			1d	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b			
c Add lines 2a and 2b			2c	

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	36,789.		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b			
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	-281,305.		
d Combine lines 3a, 3b, and 3c			3d	-244,516.

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used	4	-244,516.

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See the instructions for an example.*

5 Enter the **smaller** of the loss on line 1d or the loss on line 4			5	
6 Enter $150,000. If married filing separately, see the instructions	6			
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7			
Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8*				
8 Subtract line 7 from line 6	8			
9 Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	
10 Enter the **smaller** of line 5 or line 9			10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11 Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	36,789.
16 **Total losses allowed from all passive activities for 2010.** Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	36,789.

BAA For Paperwork Reduction Act Notice, see the Instructions.

Form **8582** (2010)

FOZ1901L 10/19/10

MORABITO (341).000134

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ►					

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ►			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year (a) Net income (line 3a)	Current year (b) Net loss (line 3b)	Prior years (c) Unallowed loss (line 3c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
SUPERPUMPER PROPERTIES LLC	36,789.		275,636.		238,847.
ROSEMONT SOLEBURY CO-INVESTMEN			2,449.		2,449.
SNOWSHOE CAPITAL LLC			3,220.		3,220.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ►	36,789.		281,305.		

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ►			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
SUPERPUMPER PROPERTIES LLC	SCH E LN 28	238,847.	0.976815	238,847.
ROSEMONT SOLEBURY CO-INVESTMENT	SCH E LN 28	2,449.	0.010016	2,449.
SNOWSHOE CAPITAL LLC	SCH E LN 28	3,220.	0.013169	3,220.
Total ►		244,516.	1.00	244,516.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
SUPERPUMPER PROPERTIES LLC	SCH E LN 28	275,636.	238,847.	36,789.
ROSEMONT SOLEBURY CO-INVESTMENT	SCH E LN 28	2,449.	2,449.	0.
SNOWSHOE CAPITAL LLC	SCH E LN 28	3,220.	3,220.	0.
Total ▶		281,305.	244,516.	36,789.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶		0.	1.00	0.	0.
Name of activity . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶		0.	1.00	0.	0.

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Making Work Pay Credit

▸ Attach to Form 1040A or 1040. ▸ See separate instructions.

OMB No. 1545-0074

2010

Attachment Sequence No. 166

Name(s) shown on return: PAUL MORABITO

Your social security number: 603-52-6049

Caution: *To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.*

Caution: *You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.*

Important: Check the 'No' box on line 1a and see the instructions if:

(a) You have a net loss from a business,

(b) You received a taxable scholarship or fellowship grant not reported on a Form W-2,

(c) Your wages include pay for work performed while an inmate in a penal institution,

(d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or

(e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than $6,451 ($12,903 if married filing jointly)?

☐ **Yes.** Skip lines 1a through 3. Enter $400 ($800 if married filing jointly) on line 4 and go to line 5.

☒ **No.** Enter your earned income (see instructions) . . . 1a: 350,609.

b Nontaxable combat pay included on line 1a (see instructions) . . . 1b:

2 Multiply line 1a by 6.2% (.062) . . . 2: 21,738.

3 Enter $400 ($800 if married filing jointly) . . . 3: 400.

4 Enter the smaller of line 2 or line 3 (unless you checked 'Yes' on line 1a) . . . 4: 400.

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 . . . 5: -2,519,276.

6 Enter $75,000 ($150,000 if married filing jointly) . . . 6: 75,000.

7 Is the amount on line 5 more than the amount on line 6?

☒ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.

☐ **Yes.** Subtract line 6 from line 5 . . . 7:

8 Multiply line 7 by 2% (.02) . . . 8:

9 Subtract line 8 from line 4. If zero or less, enter -0- . . . 9: 400.

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2010? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

☒ **No.** Enter -0- on line 10 and go to line 11.

☐ **Yes.** Enter the total of the payments you (and your spouse, if filing jointly) received in 2010. Do not enter more than $250 ($500 if married filing jointly) . . . 10: 0.

11 **Making work pay credit.** Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 . . . 11: 400.

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule M (Form 1040A or 1040) 2010

FDIA8501L 09/20/10

MORABITO (341).000137

PAUL MORABITO 603-52-6049

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI-CARE	STATE W/H	LOCAL W/H
CONSOLIDATED WESTERN CORPORATION	364,073.	109,222.	6,622.	5,279.		
GRAND TOTAL	364,073.	109,222.	6,622.	5,279.	0.	0.

STATEMENT 2
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES	$ 13,575.
INSURANCE PREMIUMS	20,670.
TOTAL	$ 34,245.

STATEMENT 3
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

BANK OF AMERICA	$ 49,005.
TOTAL	$ 49,005.

STATEMENT 4
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

BREAST PRESERVATION FOUNDATION	$ 27,000.
CHARITABLE CONTRIBUTIONS FROM K-1	8,240.
GLAAD	5,850.
RIDLEY COLLEGE FUND USA, INC	14,452.
THE TREVOR PROJECT	5,000.
TOTAL	$ 60,542.

STATEMENT 5
SCHEDULE A, LINE 23
OTHER EXPENSES

INVESTMENT EXP. FROM K-1	$ 26,796.
US TRUST	1,496.
TOTAL	$ 28,292.

FEDERAL STATEMENTS

PAUL MORABITO

STATEMENT 6
SCHEDULE E, PAGE 2
PART II - INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

NAME	TYPE	X IF FOREIGN	EMPLOYER I.D. NO.	ANY INVST. NOT AT RISK	PTP	PASSIVE LOSS FROM FORM 8582	PASSIVE INC. FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1
BARUK PROPERTIES LLC	P		88-0423598			$ 82,639.		
PYA: PASSIVE CARRYOVER	P		88-0423598			644,884.		
BIG WHEEL GAMING LLC	P		20-5283157					$ 1,674.
BIG WHEEL LODGING LLC	P		20-5283059					6,513.
SUPERPUMPER PROPERTIES LLC	P		26-0216957				$ 36,789.	
PYA: PASSIVE CARRYOVER	P		26-0216957			36,789.		
ROSEMONT SOLEBURY CO-INVESTMENT FUND LP	P		30-0416029					
WATCHMYBLOCK LLC	P		90-0400087					5,277.
WASHOE CONSTRUCTION MGMT SERVICES LLC	P		26-2406735					
SNOWSHOE CAPITAL LLC	P		26-4824150					
CONSOLIDATED NEVADA CORPORATION	S		20-3507689					1,374,067.
CONSOLIDATED WESTERN CORPORATION	S		20-4680776					832,734.
					TOTAL	$ 764,312.	$ 36,789.	$ 1,970,265.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: BARUK PROPERTIES LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	666,549.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	-40,586.
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	
ADDITIONAL LOSS	-156,224.
CURRENT YEAR INCOME FROM PARTNERSHIP	0.
ADJUSTED BASIS USED FOR BASIS LIMITATION	469,739.
LOSS ALLOWED BY BASIS LIMITATION	469,739.
ADJUSTED BASIS AT END OF YEAR	0.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
RRE INCOME (LOSS)	82,639.		82,639.	
LONG-TERM CAP LOSS	387,100.		387,100.	
REGULAR TAX	469,739.	0.	469,739.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX

ALT MIN TAX BEGINNING BASIS	665,961.
ALT MIN TAX INCOME	
CURRENT YEAR ADJUSTMENTS TO BASIS	-196,810.
ALT MIN TAX BASIS USED FOR LIMITATION	469,151.
LOSS ALLOWED BY ALT MIN TAX BASIS	469,151.
ALT MIN TAX FINAL BASIS	0.
ALT MIN TAX ADJUSTMENT (FORM 8582)	-847.

	ALT MIN TAX LOSS ALLOWED	ALT MIN TAX BASIS CARRYOVER
ALT MIN TAX ORDINARY INCOME (LOSS)	83,486.	311.
ALT MIN TAX LONG-TERM CAP LOSS	385,665.	1,435.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: BIG WHEEL GAMING LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	5,438.	
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	1,700.	
CURRENT YEAR DISTRIBUTIONS OF MONEY		7,138.
CURRENT YEAR DISTRIBUTION OF PROPERTY		
CHANGE IN PARTNER'S SHARE OF LIABILITIES		1,683.
CURRENT YEAR INCOME FROM PARTNERSHIP		0.
ADJUSTED BASIS USED FOR BASIS LIMITATION		8,821.
LOSS ALLOWED BY BASIS LIMITATION		1,674.
ADJUSTED BASIS AT END OF YEAR		7,147.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	1,674.		1,674.	
REGULAR TAX	1,674.	0.	1,674.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX		
ALT MIN TAX BEGINNING BASIS	7,138.	
ALT MIN TAX INCOME		
CURRENT YEAR ADJUSTMENTS TO BASIS	1,683.	
ALT MIN TAX BASIS USED FOR LIMITATION	8,821.	
LOSS ALLOWED BY ALT MIN TAX BASIS	1,674.	
ALT MIN TAX FINAL BASIS	7,147.	
ALT MIN TAX ORDINARY INCOME (LOSS)	1,674.	0.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: BIG WHEEL LODGING LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	0.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	8,357.
CURRENT YEAR INCOME FROM PARTNERSHIP	0.
ADJUSTED BASIS USED FOR BASIS LIMITATION	8,357.
LOSS ALLOWED BY BASIS LIMITATION	6,513.
ADJUSTED BASIS AT END OF YEAR	1,844.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	6,513.		6,513.	
REGULAR TAX	6,513.	0.	6,513.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX		
ALT MIN TAX BEGINNING BASIS	0.	
ALT MIN TAX INCOME		
CURRENT YEAR ADJUSTMENTS TO BASIS	8,357.	
ALT MIN TAX BASIS USED FOR LIMITATION	8,357.	
LOSS ALLOWED BY ALT MIN TAX BASIS	6,513.	
ALT MIN TAX FINAL BASIS	1,844.	
ALT MIN TAX ORDINARY INCOME (LOSS)	6,513.	0.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: SUPERPUMPER PROPERTIES LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	804,069.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	-47,645.
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	461,228.
CURRENT YEAR INCOME FROM PARTNERSHIP	36,789.
ADJUSTED BASIS USED FOR BASIS LIMITATION	1,254,441.
LOSS ALLOWED BY BASIS LIMITATION	0.
ADJUSTED BASIS AT END OF YEAR	1,254,441.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
REGULAR TAX	0.	0.	0.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX

ALT MIN TAX BEGINNING BASIS	901,684.
ALT MIN TAX INCOME	36,789.
CURRENT YEAR ADJUSTMENTS TO BASIS	413,583.
ALT MIN TAX BASIS USED FOR LIMITATION	1,352,056.
LOSS ALLOWED BY ALT MIN TAX BASIS	
ALT MIN TAX FINAL BASIS	1,352,056.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: ROSEMONT SOLEBURY CO-INVESTMENT FUND LP

ADJUSTED BASIS AT BEGINNING OF YEAR	158,631.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	
CURRENT YEAR INCOME FROM PARTNERSHIP	6,737.
ADJUSTED BASIS USED FOR BASIS LIMITATION	165,368.
LOSS ALLOWED BY BASIS LIMITATION	26,796.
ADJUSTED BASIS AT END OF YEAR	138,572.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
REGULAR TAX	0.	0.	0.	0.
DEDUCTIONS				
PORTFOLIO DEDUCTIONS - 2%	26,796.		26,796.	
REGULAR TAX	26,796.	0.	26,796.	0.

ALTERNATIVE MINIMUM TAX		
ALT MIN TAX BEGINNING BASIS	158,631.	
ALT MIN TAX INCOME	6,737.	
CURRENT YEAR ADJUSTMENTS TO BASIS		
ALT MIN TAX BASIS USED FOR LIMITATION	165,368.	
LOSS ALLOWED BY ALT MIN TAX BASIS	26,796.	
ALT MIN TAX FINAL BASIS	138,572.	
ALT MIN TAX ORDINARY INCOME (LOSS)	26,796.	0.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: WATCHMYBLOCK LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	51,128.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	-1,000.
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	
CAPITAL GAIN	
CURRENT YEAR INCOME FROM PARTNERSHIP	3,478.
ADJUSTED BASIS USED FOR BASIS LIMITATION	0.
LOSS ALLOWED BY BASIS LIMITATION	51,606.
ADJUSTED BASIS AT END OF YEAR	51,606.
	0.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	5,277.		5,277.	
LONG-TERM CAP LOSS	46,329.		46,329.	
REGULAR TAX	51,606.	0.	51,606.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX

ALT MIN TAX BEGINNING BASIS	51,128.
ALT MIN TAX INCOME	
CURRENT YEAR ADJUSTMENTS TO BASIS	478.
ALT MIN TAX BASIS USED FOR LIMITATION	51,606.
LOSS ALLOWED BY ALT MIN TAX BASIS	51,606.
ALT MIN TAX FINAL BASIS	0.

	ALT MIN TAX LOSS ALLOWED	ALT MIN TAX BASIS CARRYOVER
ALT MIN TAX ORDINARY INCOME (LOSS)	5,277.	0.
ALT MIN TAX LONG-TERM CAP LOSS	46,329.	0.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: CONSOLIDATED NEVADA CORPORATION

STOCK BASIS AT BEGINNING OF YEAR	0.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS	
CURRENT YEAR INCOME FROM S CORPORATION	0.
LESS INCOME USED TO RESTORE DEBT BASIS	
STOCK BASIS USED FOR BASIS LIMITATION	0.
LOSS ALLOWED BY BASIS LIMITATION	0.
STOCK BASIS AT END OF YEAR	0.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT BEGINNING OF YEAR	2,342,373.
DEBT BASIS	1,315,905.
INCOME USED TO RESTORE DEBT BASIS	
LOANS MADE TO S CORP DURING THE YEAR	1,482,764.
LOAN REPAYMENTS	
DEBT BASIS USED FOR BASIS LIMITATION	2,798,669.
LOSS ALLOWED BY BASIS LIMITATION	1,124,067.
DEBT BASIS AT END OF YEAR	1,674,602.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT END OF YEAR	3,825,137.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	1,124,067.		1,124,067.	
REGULAR TAX	1,124,067.	0.	1,124,067.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX		
ALT MIN TAX BEGINNING BASIS	37,426.	
ALT MIN TAX INCOME		
CURRENT YEAR ADJUSTMENTS TO BASIS	1,482,764.	
ALT MIN TAX BASIS USED FOR LIMITATION	1,520,190.	
LOSS ALLOWED BY ALT MIN TAX BASIS	1,124,067.	
ALT MIN TAX FINAL BASIS	396,123.	
ALT MIN TAX ORDINARY INCOME (LOSS)	1,124,067.	0.

STATEMENT 7
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: CONSOLIDATED WESTERN CORPORATION

STOCK BASIS AT BEGINNING OF YEAR	5,588,661.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS	-1,396,619.
CAPITAL LOSS	-2,852,250.
CURRENT YEAR INCOME FROM S CORPORATION	0.
LESS INCOME USED TO RESTORE DEBT BASIS	
STOCK BASIS USED FOR BASIS LIMITATION	1,339,792.
LOSS ALLOWED BY BASIS LIMITATION	847,724.
STOCK BASIS AT END OF YEAR	492,068.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT BEGINNING OF YEAR	492,068.
DEBT BASIS	
INCOME USED TO RESTORE DEBT BASIS	492,068.
LOANS MADE TO S CORP DURING THE YEAR	
LOAN REPAYMENTS	
ADJUSTMENTS TO DEBT BASIS	
DEBT BASIS USED FOR BASIS LIMITATION	-492,068.
LOSS ALLOWED BY BASIS LIMITATION	0.
DEBT BASIS AT END OF YEAR	0.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT END OF YEAR	0.
	492,068.

	(A) CURRENT YEAR LOSS OR DEDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	832,734.		832,734.	
REGULAR TAX	832,734.	0.	832,734.	0.
DEDUCTIONS				
CHARITABLE CONTRIBUTIONS	8,240.		8,240.	
NONDEDUCTIBLE EXPENSES	6,750.		6,750.	
REGULAR TAX	14,990.	0.	14,990.	0.

STATEMENT 7 (CONTINUED)
SCHEDULE E, LINE 31
BASIS LIMITATION
ACTIVITY NAME: CONSOLIDATED WESTERN CORPORATION

ALTERNATIVE MINIMUM TAX

ALT MIN TAX BEGINNING BASIS	5,377,756.
ALT MIN TAX INCOME	
CURRENT YEAR ADJUSTMENTS TO BASIS	-4,740,937.
ALT MIN TAX BASIS USED FOR LIMITATION	636,819.
LOSS ALLOWED BY ALT MIN TAX BASIS	636,819.
ALT MIN TAX FINAL BASIS	0.
ALT MIN TAX ADJUSTMENT (FORM 6251)	210,905.

	ALT MIN TAX LOSS ALLOWED	ALT MIN TAX BASIS CARRYOVER
ALT MIN TAX ORDINARY INCOME (LOSS)	636,819.	283,205.

2010 TAX RETURN

ARIZONA INDIVIDUAL

Client: MORABI-P

Prepared for: PAUL MORABITO
8581 SANTA MONICA BLVD. #708
WEST HOLLYWOOD, CA 90069-4120

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

Date: OCTOBER 16, 2011

Comments:

Route to: _____ _____ _____ _____

FDIL2001L 05/05/10

MORABITO (341).000149

Declaration Control Number (DCN)
00 - 951053 - 19085 - 1

FOR DOR USE ONLY. DO NOT WRITE OR STAPLE IN THIS SPACE.

ARIZONA FORM
AZ-8453

Arizona Individual Income Tax Declaration for Electronic Filing

2010

For the year January 1 through December 31, 2010.

PLEASE PRINT OR TYPE.

Your First Name and Initial	Last Name		Your Social Security No.
PAUL	MORABITO	You must enter your SSN(s)	603-52-6049
If a joint return, Spouse's First Name and Initial	Last Name		Spouse's Social Security No.

Present Home Address — number and street, rural route	Apt. No.	City, Town or Post Office	State	Zip Code
8581 SANTA MONICA BLVD. #708		WEST HOLLYWOOD, CA		90069-4120

PART I – TAX RETURN INFORMATION

1 Arizona Adjusted Gross Income ..... 1 -21,449.
2 Balance Of Tax 2
3 Arizona Income Tax Withheld 3

Check box 4 or box 5:

4 ☐ **REFUND.** *Enter the amount of refund* 4
5 ☐ **AMOUNT YOU OWE.** *Enter the amount owed* 5

PART II – FINANCIAL INSTITUTION INFORMATION –

Must be present when requesting direct debit or deposit

☐ Foreign Account Deposit/Debit: *See instructions.*

TYPE OF ACCOUNT ☐ Checking ☐ Savings

ROUTING NUMBER

ACCOUNT NUMBER

DIRECT DEBIT REQUEST DATE

DIRECT DEBIT PAYMENT AMOUNT $

PART III – DECLARATION OF TAXPAYER – *Sign only after completing Part I*

6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2010 Arizona individual income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

6b ☒ I do not want direct deposit of my refund or I am not receiving a refund.

6c ☐ I authorize the Arizona Department of Revenue (DOR) and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Arizona taxes owed on this return. 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.

If I have filed a balance due return, I understand that if DOR does not receive full and timely payment of my tax liability by April 18, 2011, I will remain liable for the tax liability and all applicable interest and penalties. When electronically filing my federal and state tax returns, I understand that if there is an error on my federal return, the electronic portion of my state return will also be rejected.

Under penalties of perjury, I declare that the information I have given my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2010 Arizona income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO or OLSP sending my return and accompanying schedules and statements to DOR, and I consent to my ERO or OLSP sending such information to DOR through a transmitter. I consent to DOR sending my ERO, OLSP and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the transmission of my return is accepted, and, if the return is rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize DOR to disclose to my ERO, OLSP and/or transmitter the reason(s) for the delay, or when the refund was sent. If DOR contacts my ERO for a copy of my return, any attachments or schedules to my return, and/or this executed Form AZ-8453, I authorize my ERO to release copies of the requested documents to DOR.

YOUR SIGNATURE DATE SPOUSE'S SIGNATURE (If joint return, both must sign.) DATE

PART IV – DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER *(See instructions)*

I declare that I have reviewed the above taxpayer's return and that the entries on Form AZ-8453 are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Arizona Department of Revenue and a copy of this Form AZ-8453. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

STANTON R. BERNSTEIN, CPA — SIGNATURE OF ERO — DATE — CHECK IF PAID PREPARER ☒ — CHECK IF SELF-EMPLOYED ☐ — P00185129 SSN or PTIN

STANTON BERNSTEIN, AN ACCOUNTANCY CORP. — FIRM'S NAME (or yours if self-employed) — 20-2231319 EIN

6320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS CA 91367 — FIRM'S ADDRESS (include zip code) — (818) 596-2139 TELEPHONE NO. (with area code)

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

PREPARER'S SIGNATURE — DATE — CHECK IF SELF-EMPLOYED ☐ — SSN or PTIN

FIRM'S NAME (or yours if self-employed) — EIN

FIRM'S ADDRESS (include ZIP code) — TELEPHONE NO. (with area code)

ADOR 10893 (10)
Previous ADOR 91-5408 AZM1901L 09/29/10 (2010)

MORABITO (341).000150

ARIZONA FORM **140NR**

Nonresident Personal Income Tax Return

FOR CALENDAR YEAR **2010** (66) (89) (X)

OR FISCAL YEAR BEGINNING _____ AND ENDING _____

82F [X] Check box 82F if filing under extension

Your First Name and Initial: 1 PAUL	Last Name: MORABITO
Spouse's First Name and Initial (if box 4 or 6 is checked): 1	Last Name:
You must enter your SSN(s).	Your Social Security No.: 603-52-6049
	Spouse's Social Security No.:
Current Home Address — number and street, rural route: 2 8581 SANTA MONICA BLVD. #708	Apt. No.
Daytime Phone (with area code): 310-339-0475	Home Phone (with area code): (94)
City, Town or Post Office: 3 WEST HOLLYWOOD	State: CA Zip Code: 90069-4120

Filing Status

4 [ ] Married filing joint return

5 [ ] Head of household ..... ► NAME OF QUALIFYING CHILD OR DEPENDENT

6 [ ] Married filing separate return. *Enter spouse's name and Social Security Number above.*

7 [X] Single

Exemptions

◆ ***Enter the number claimed. Do not put a check mark.***

8 [ ] Age 65 or over (you and/or spouse)

9 [ ] Blind (you and/or spouse)

10 [ ] Dependents. *From page 2, line A2 — Do not include self or spouse.*

REVENUE USE ONLY. DO NOT MARK IN THIS AREA. (88) (81) (80)

11-13 Residency Status *(check one)*: 11 [X] Nonresident 12 [ ] Nonresident Active Military 13 [ ] Composite Return

This box may be blank or may contain a printed barcode of data from your return.

14 Fed AGI	14 -2,519,276.	
15 Arizona income *(from page 2, line B16)*	15	-3,000.
16 Additions to income *(from page 2, line C21)*	16	
17 *Add* lines 15 and 16	17	-3,000.
18 Subtractions, *Number from line D30* ► 18 1	18	18,449.
19 Arizona AGI. Line 17 *minus* line 18	19	-21,449.
20 20 1 [ ] ITEMIZED 20 5 [X] STANDARD	20	4,677.
21 Personal exemptions	21	
22 AZ taxable income: Line 19 *minus* lines 20 & 21	22	0.
23 Compute the tax: *Use Tax Table X or Y*	23	0.
24 Tax from recapture of credits	24	
25 Subtotal of tax: *Add* lines 23 and 24	25	
26-27 26 1 [ ] YOURSELF 26 2 [ ] SPOUSE	27	
28 Reduced tax: *Subtract* line 27 from line 25	28	
29 Credits from Arizona Form 301, Part II, line 59, or Forms 321, 322 and 323 if Form 301 is not required	29	
30 Credit type: *Enter form no. of each credit claimed* 30 [3] [3] [3] [3]		
31 Clean Elections Fund Tax Credit. *From worksheet in the instructions*	31	
32 Balance of tax: *Subtract* lines 29 and 31 from line 28. If the sum of lines 29 and 31 is more than line 28, *enter zero*	32	0.
33 Arizona income tax withheld during 2010	33	
34 Arizona estimated tax payments for 2010	34	
35 2010 Arizona extension payment (Form 204)	35	
36 Other refundable credits: *Check the box(es) and enter the amount(s)* 36 1 [ ] Form 308-I 36 2 [ ] Form 342	36	
37 Total payments/refundable credits: *Add* lines 33 through 36	37	
38 **TAX DUE:** If line 32 is larger than line 37, *subtract* line 37 from line 32, and *enter amount of tax due. Skip lines 39, 40 and 41*	38	
39 **OVERPAYMENT:** If line 37 is larger than line 32, *subtract* line 32 from line 37, and *enter amount of overpayment*	39	
40 Amount of line 39 to be applied to 2011 estimated tax	40	
41 Balance of overpayment. *Subtract* line 40 from line 39	41	

42-52 Voluntary Gifts to		Aid to Education (tuition refund only)	42	Veterans Memorials	43		
Clean Elections	44	Child Abuse Prevent.	46	Disabl. Veterans Shelter	46		
Check Pay Enough Fund	47	Nat. Guard Relief Fd.	48	Daughters Helping Daughters	49		
Special Olympics	50	Veterans' Donate Fd.	51	Political Gift	52		

53 *Check only one* if making a political gift: 53 1 [ ] Democratic 53 2 [ ] Green 53 3 [ ] Libertarian 53 4 [ ] Republican

54 Estimated payment penalty and MSA withdrawal penalty	54	
55 *Check applicable boxes:* 55 1 [ ] Annualized /Other 55 2 [ ] Farmer or Fisherman 55 3 [ ] Form 221 attached 55 4 [ ] MSA Penalty		
56 Total of lines 42 through 52 and 54	56	
57 **REFUND.** *Subtract* line 56 from line 41. If less than zero, *enter amount owed on line 58* — Direct Deposit of Refund: *Check box 57A if your deposit will be ultimately placed in a foreign acct; see instructions* 57A [ ]	57	
ROUTING NUMBER 98 [ ] — ACCOUNT NUMBER [ ] — C [ ] Checking or S [ ] Savings		
58 **AMOUNT OWED.** *Add* lines 38 and 56. *Make check payable to Arizona Department of Revenue; include SSN on payment*	58	0.

[ ] **Payment enclosed.** *Check the box and attach your payment to the upper left corner of this page.*

1032 ADOR 10177 (10) Previous ADOR 91-0080 AZDA0412L 12/08/10 (2010)

MORABITO (341).000151

Your Name (as shown on page 1)	Your Social Security No.
PAUL MORABITO	603-52-6049

PART A: Dependents – do not list yourself or spouse

A1 *List children and other dependents.* If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2010

A2 *Enter total number of persons listed in A1 here and on page 1 of this form, box 10* ..... TOTAL A2 0

A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

b Enter dependents listed above who were not claimed on your federal return due to education credits:

PART B: Arizona Percent of Total Income

B4 *Check box B4* if married and you are the spouse of an active duty military member who qualifies for relief under the Military Spouses Residency Relief Act ..... B4 ☐

		2010 FEDERAL Amount from Federal Return		2010 ARIZONA Source Amount Only
B5	Wages, salaries, tips, etc.	B5 364,073.		
B6	Interest	B6 25,877.		
B7	Dividends	B7 455.		
B8	Arizona income tax refunds	B8		
B9	Business income (or loss) *from federal Schedule C*	B9		
B10	Gains (or losses) *from federal Schedule D*	B10 -3,000.		-3,000.
B11	Rents, royalties, partnerships, estates, trusts, small business corporations *from federal Schedule E*	B11 -2,697,788.		
B12	Other income reported on your federal return	B12 -208,893.		
B13	**Total income:** *Add lines B5 through B12*	B13 -2,519,276.		-3,000.
B14	Other federal adjustments. *Attach your own schedule*	B14		
B15	Federal adjusted gross income. *Subtract line B14 from line B13 in the FEDERAL column.*	B15 -2,519,276.		
B16	Arizona income: *Subtract line B14 from line B13 in the ARIZONA column. Enter here and on page 1 of this form on line 15*		B16	-3,000.
B17	Arizona percentage: *Divide line B16 by line B15, and enter the result (not over 100%)*		B17	0.00 %

PART C: Additions to Income

C18	I.R.C. Section 179 expense in excess of allowable amount	C18
C19	Total depreciation included in Arizona gross income	C19
C20	Other additions to income. *See instructions and attach your own schedule*	C20
C21	Total: *Add lines C18 through C20. Enter here and on page 1 of this form on line 16*	C21

PART D: Subtractions from Income

D22	Exemption: Age 65 or over. *Multiply* the number in box 8, page 1, by $2,100	D22	
D23	Exemption: Blind. *Multiply* the number in box 9, page 1, by $1,500	D23	
D24	Exemption: Dependents. *Multiply* the number in box 10, page 1, by $2,300	D24	
D25	Total exemptions: *Add lines D22 through D24*	D25	
D26	*Multiply line D25 by the percentage on line B17, and enter the result*		D26
D27	Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column		D27
D28	Arizona state lottery winnings included on line B12 in the ARIZONA column (up to $5,000 only)		D28
D29	Agricultural crops contributed to Arizona charitable organizations		D29
D30	Construction of an energy efficient residence. *See instructions. Enter number then amount* D30a		D30
D31	Other subtractions from income. *See instructions and attach your own schedule* STMT 1		D31 18,449.
D32	Total. *Add lines D26 through D31. Enter here and on page 1 of this form, line 18*		D32 18,449.

PART E: Last Name(s) Used in Prior Years – *if different from name(s) used in current year*

E33

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE

YOUR SIGNATURE ____ DATE ____ OCCUPATION BUSINESSMAN

SPOUSE'S SIGNATURE ____ DATE ____ SPOUSE'S OCCUPATION

STANTON R. BERNSTEIN, CPA — PAID PREPARER'S SIGNATURE ____ DATE ____ STANTON BERNSTEIN, AN ACCOUNTANCY CORP. 20-2231319 — FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

P00185129 — PAID PREPARER'S TIN

6320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS, CA 91367 — PAID PREPARER'S ADDRESS

(818) 596-2139 — PAID PREPARER'S PHONE NO.

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016 (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).
If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ 85072-2138 (PO Box 29085, Phoenix, AZ 85038-9205 if your return has a barcode).

PAUL MORABITO 603-52-6049

STATEMENT 1
FORM 140NR, LINE D30
OTHER SUBTRACTIONS FROM INCOME

ADJUSTMENT FOR IRC SEC. 179 EXPENSE NOT ALLOWED IN 2007	$	18,449.
TOTAL	$	18,449.

2010 TAX RETURN

CALIFORNIA INDIVIDUAL

Client: MORABI-P

Prepared for: PAUL MORABITO
8581 SANTA MONICA BLVD. #708
WEST HOLLYWOOD, CA 90069-4120

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

Date: OCTOBER 16, 2011

Comments:

Route to: _____ _____ _____ _____

FDIL2001L 05/05/10

MORABITO (341).000154

059

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR **2010**

California e-file Signature Authorization for Individuals

FORM **8879**

Your name	Your SSN or ITIN
PAUL MORABITO	603-52-6049
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN

Part I Tax Return Information (whole dollars only)

1 California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32) ..... 1 -598,393.

2 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 27; Long Form 540NR, line 121; or Short Form 540NR, line 121) 2

3 Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 28; Long Form 540NR, line 125; or Short Form 540NR, line 125) 3

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2010, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount in line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

[X] I authorize STANTON BERNSTEIN, AN ACCOUNTANCY CORP. (ERO firm name) to enter my PIN 35812 (Do not enter all zeros)

as my signature on my 2010 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2010 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▸ _____ Date ▸ _____

Spouse's/RDP's PIN: check one box only

[ ] I authorize _____ (ERO firm name) to enter my PIN _____ (Do not enter all zeros)

as my signature on my 2010 e-filed California individual income tax return.

[ ] I will enter my PIN as my signature on my 2010 e-filed California individual income tax return. Check this box only if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▸ _____ Date ▸ _____

Practitioner PIN Method Returns Only – continue below

Part III Certification and Authentication – Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 95105321550 (Do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature for the 2010 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2010 e-file Handbook for Authorized e-file Providers.

ERO's signature ▸ STANTON R. BERNSTEIN, CPA Date ▸ _____

For Privacy Notice, get form FTB 1131. CAIA8501L 12/16/10 FTB 8879 C2 2010

MORABITO (341).000155

For Privacy Notice, get form FTB 1131.

CAIA4812 11/29/10

California Nonresident or Part-Year Resident Income Tax Return 2010

Long Form

FORM **540NR** C1 Side 1

APE

603-52-6049 MORA 10
PAUL MORABITO

P
AC
A
R
RP

8581 SANTA MONICA BLVD APT 708
WEST HOLLYWOOD CA 90069-4120 01-12-1964

Filing Status

1 [X] Single
2 [ ] Married/RDP filing jointly (see instructions)
3 [ ] Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here . .
4 [ ] Head of household (with qualifying person) (see instructions)
5 [ ] Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____.
If your California filing status is different from your federal filing status, check the box here . . . . . ● [ ]

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here (see instructions) ● 6 [ ]

Exemptions

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only

7 Personal: If you checked 1, 3, or 4 above, enter 1 in the box. If you checked 2 or 5, enter 2. If you checked the box on line 6, see instructions . . . . . 7 [1] X $99 = $ 99.

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . 8 [ ] X $99 = $

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 [ ] X $99 = $

10 Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP.

_____ Total dependent exemptions . . . . ● 10 [ ] X $99 = $

11 Exemption amount: Add line 7 through line 10 . . . . . 11 $ 99.

12 Total California wages from all your Form(s) W-2, box 16 . . . . . ● 12

Total Taxable Income

13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 . . . . . 13 -2,519,276.

14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 37, column B . . . . . ● 14 2,176,588.

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see instructions) 15 (4695864.)

16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 37, column C . . . . . ● 16

17 Adjusted gross income from all sources. Combine line 15 and line 16 . . . . . ● 17 -4,695,864.

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see instructions) . . . . . ● 18 143,957.

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- . . . . . 19 0.

California Taxable Income

31 Tax. Check the box if from: [ ] Tax Table [ ] Tax Rate Schedule [ ] FTB 3800 [ ] FTB 3803 . . . ◉ 31

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45 . . . ● 32 -598,393.

35 CA Taxable income from Schedule CA (540NR), Part IV, line 49 . . . . . ● 35

36 CA Tax Rate. Divide line 31 by line 19 36

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $162,186 (see instructions) 39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- . . . 40 0.

41 Tax (see instructions). Check the box if from: [ ] Schedule G-1 [ ] Form FTB 5870A . . . . . ◉ 41

42 Add line 40 and line 41 . . . . . ● 42

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Your name: PAUL MORABITO Your SSN or ITIN: 603-52-6049

50 Enter the amount from Side 1, line 42 ... 50

Special Credits

51 Credit for joint custody head of household (see instructions) ... ● 51
52 Credit for dependent parent (see instructions) ... ● 52
53 Credit for senior head of household (see instructions) ... ● 53
54 Credit percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 (see instructions) ... 54
55 Credit amount (see instructions) ... ● 55
56 New jobs credit, amount generated (see instructions) ... ● 56
57 New jobs credit, amount claimed (see instructions) ... ● 57
58 Enter credit name _____ code no. _____ and amount ... ► 58
59 Enter credit name _____ code no. _____ and amount ... ► 59
60 To claim more than two credits (see instructions) ... ● 60
61 Nonrefundable renter's credit (see instructions) ... ● 61
62 Add line 55 and line 57 through line 61. These are your total credits ... 62
63 Subtract line 62 from line 50. If less than zero, enter -0- ... 63 0.

Other Taxes

71 Alternative minimum tax. Attach Schedule P (540NR) ... ● 71
72 Mental Health Services Tax (see instructions) ... ● 72
73 Other taxes and credit recapture (see instructions) ... ● 73
74 Add line 63, line 71, line 72, and line 73. This is your total tax ... ● 74

Payments

81 California income tax withheld (see instructions) ... ● 81
82 2010 CA estimated tax and other payments (see instructions) ... ● 82
83 Real estate or other withholding (see instructions) ... ● 83
84 Excess SDI (or VPDI). To see if you qualify (see instructions) ... ● 84

Child and Dependent Care Expenses Credit (see instructions). Attach form FTB 3506.

85 Qualifying person's social security number ... ● 85
86 Qualifying person's social security number ... ● 86
87 Enter the amount from form FTB 3506, Part III, line 8 ... ● 87
88 Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 ... ● 88
89 Add line 81, line 82, line 83, line 84, and line 88. These are your total payments ... 89

Overpaid Tax/Tax Due

101 Overpaid tax. If line 89 is more than line 74, subtract line 74 from line 89 ... 101
102 Amount of line 101 you want applied to your 2011 estimated tax ... ● 102
103 Overpaid tax available this year. Subtract line 102 from line 101 ... ● 103
104 Tax due. If line 89 is less than line 74, subtract line 89 from line 74 ... 104

Your name: PAUL MORABITO Your SSN or ITIN: 603-52-6049

		Code	Amount
Contributions	California Seniors Special Fund. See instructions	400	
	Alzheimer's Disease/Related Disorders Fund	401	
	California Fund for Senior Citizens	402	
	Rare and Endangered Species Preservation Program	403	
	State Children's Trust Fund for the Prevention of Child Abuse	404	
	California Breast Cancer Research Fund	405	
	California Firefighters' Memorial Fund	406	
	Emergency Food For Families Fund	407	
	California Peace Officer Memorial Foundation Fund	408	
	California Sea Otter Fund	410	
	California Cancer Research Fund	413	
	Arts Council Fund	415	
	California Police Activities League (CALPAL) Fund	416	
	California Veterans Homes Fund	417	
	Safely Surrendered Baby Fund	418	
	120 Add code 400 through code 418. This is your total contribution	120	
Amount You Owe	121 **AMOUNT YOU OWE.** Add line 104 and line 120 (see instructions). **Do not send cash.** Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** Pay Online - Go to **ftb.ca.gov** and search for **web pay.**	121	
Interest and Penalties	122 Interest, late return penalties, and late payment penalties	122	
	123 Underpayment of estimated tax. Check the box: ☐ FTB 5805 attached ☐ FTB 5805F attached	123	
	124 Total amount due (see instructions). Enclose, but do not staple, any payment	124	
Refund and Direct Deposit	125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**	125	

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not attach a voided check or a deposit slip (see instructions). Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

● Routing number ● Type ● Account number ● 126 Direct deposit amount

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

☐ Checking ☐ Savings

● Routing number ● Type ● Account number ● 127 Direct deposit amount

Important: Attach a copy of your complete federal income tax return.

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.

Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? (see instructions.)

Your signature: X Spouse's/RDP's signature (if a joint tax return, both must sign): X Daytime phone number (optional): 310-339-0475

Your email address (optional). Enter only one email address.

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge): STANTON R. BERNSTEIN, CPA Date:

Firm's name (or yours if self-employed): STANTON BERNSTEIN, AN ACCOUNTANCY CORP. Firm's address: 6320 CANOGA AVE., 15TH FLOOR WOODLAND HILLS, CA 91367

● Paid Preparer's PTIN/SSN: P00185129

● FEIN: 20-2231319

Do you want to allow another person to discuss this tax return with us (see instructions)? ☒ Yes ☐ No

STANTON R. BERNSTEIN, CPA Print Third Party Designee's Name

818-596-2139 Telephone Number

TAXABLE YEAR **2010**

California Adjustments – Nonresidents or Part-Year Residents

SCHEDULE **CA (540NR)**

Important: Attach this schedule behind Long Form 540NR, Side 3 as a supporting California Schedule.

Name(s) as shown on return: PAUL MORABITO

SSN or ITIN: 603-52-6049

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

	Yourself	Spouse/RDP
During 2010:		
1 a I was domiciled in (enter state or country)	NEVADA	
b I was in the military and stationed in (enter state or country)	N/A	
2 I became a California resident (enter the state of prior residence and date of move)	N/A	
3 I became a nonresident (enter new state of residence and date of move)	N/A	
4 I was a nonresident of CA the entire year (enter state or country of residence)	N/A	
5 The number of days I spent in California (for any purpose) is:	N/A	
6 I owned a home/property in California (enter 'Yes' or 'No')	YES	
Before 2010:		
7 I was a California resident for the period of (enter dates)	N/A	
8 I entered California on (enter date)	N/A	
9 I left California on (enter date)	N/A	

Part II Income Adjustment Schedule

Section A – Income		A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7	364,073.			364,073.	
8 Taxable interest b	8a	25,877.			25,877.	
9 Ordinary dividends. See instructions. b	9a	455.			455.	
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B	10					
11 Alimony received. See instructions	11					
12 Business income or (loss)	12					
13 Capital gain or (loss). See instructions	13	-3,000.			-3,000.	-3,000.
14 Other gains or (losses)	14	-208,893.	648.		-209,541.	
15 IRA distributions. See instructions. a	15 b					
16 Pensions & annuities. See instructions. a	16 b					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. SEE ST. 1	17	-2697788.	2,175,940.		-4873728.	-595,393.
18 Farm income or (loss)	18					
19 Unemployment compensation	19					
20 Social security benefits a	20 b					
21 Other income. a California lottery winnings; b Disaster loss carryover from FTB 3805V; c Federal NOL (Form 1040, line 21); d NOL carryover from FTB 3805V; e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809; f Other (describe):	21		a b c d e f	a b c d e f	21	21
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22 a	-2519276.	2,176,588.		-4695864.	-598,393.

CAM4913L 12/24/10

For Privacy Notice, get form FTB 1131.

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Schedule CA (540NR) 2010 Side 1

MORABITO (341).000159

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PAUL MORABITO 603-52-6049

Income Adjustment Schedule

Section B – Adjustments to Income		A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22 b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E	22 b	-2519276.	2,176,588.		-4695864.	-598,393.
23 Educator Expenses	23					
24 Certain business expenses of reservists, performing artists, and fee-basis government officials	24					
25 Health savings account deduction	25					
26 Moving expenses	26					
27 One-half of self-employment tax	27					
28 Self-employed SEP, SIMPLE, and qualified plans	28					
29 Self-employed health insurance deduction	29					
30 Penalty on early withdrawal of savings	30					
31 a Alimony paid. b Enter recipient's: SSN ___ Last name ___	31 a					
32 IRA deduction	32					
33 Student loan interest deduction	33					
34 Tuition and fees	34					
35 Domestic production activities deduction	35					
36 Add line 23 through line 31a and line 32 through line 35 in each column, A through E	36					
37 Total. Subtract line 36 from line 22b in each column, A through E. See instructions	37	-2519276.	2,176,588.		-4695864.	-598,393.

Part III – Adjustments to Federal Itemized Deductions

38 **Federal Itemized Deductions.** Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20-27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16)	38	144,245.
39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), line 7 (new motor vehicle tax), and line 8 (foreign taxes only). See instructions	39	288.
40 Subtract line 39 from line 38	40	143,957.
41 Other adjustments including California lottery losses. See instructions. Specify	41	
42 Combine line 40 and line 41	42	143,957.
43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?** Single or married/RDP filing separately $162,186; Head of household $243,283; Married/RDP filing jointly or qualifying widow(er) $324,376. No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43	43	143,957.
44 **Enter the larger of the amount on line 43 or your standard deduction listed below** Single or married/RDP filing separately $3,670; Married/RDP filing jointly, head of household, or qualifying widow(er) $7,340	44	143,957.

Part IV – California Taxable Income

45 **California AGI.** Enter your California AGI from line 37, column E		45	-598,393.
46 Enter your deductions from line 44	46 143,957.		
47 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	47 0.1274		
48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47		48	18,340.
49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-		49	0.

TAXABLE YEAR

2010 **California Capital Gain or Loss Adjustment**

SCHEDULE **D (540NR)**

Name(s) as shown on return: PAUL MORABITO

SSN or ITIN: 603-52-6049

1a (a) Description of property Identify S corporation stock Example 100 shares of 'Z' (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
371 EL CAMINO DEL MAR, LAGUNA BEACH				
	1,462,500.	1,572,406.	109,906.	
370 LOS OLIVOS LAGUNA BEACH	950,000.	1,257,799.	307,799.	
SUPERPUMPER INC	2,497,307.	2,852,250.	354,943.	
TERMINATION OF BARUK PROPERTIES LLC		156,224.	156,224.	
1b				

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)	2	426,326.	426.
3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c)		3	
4 Total 2010 gain from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3		4	426.
5 2010 loss. Add column (d) amounts of line 1a, line 1b, and line 2	5	-1,355,198.	
6 California capital loss carryover from 2009, if any. See instructions	6	-47,424.	
7 Total 2010 loss. Add line 5 and line 6	7	-1,402,622.	
8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10		8	-1,402,196.
9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8 (b) $3,000 ($1,500 if married or an RDP filing a separate return). See instructions		9	3,000.
10 Enter the gain or (loss) from federal Form 1040, line 13		10	-3,000.
11 Enter the California gain from line 8 or (loss) from line 9		11	-3,000.
12a If line 10 is more than line 11, enter the difference here and on Schedule CA (540NR), line 13, column B		12a	
b If line 10 is less than line 11, enter the difference here and on Schedule CA (540NR), line 13, column C		12b	

For Privacy Notice, get form FTB 1131. 059 7771104 CAM6501L 07/25/10 Schedule D (540NR) 2010

MORABITO (341).000161

TAXABLE YEAR **2010**

Sales of Business Property

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and California R&TC Sections 17267.2, 17267.6, 17268, 24356.3, 24356.6, 24356.7, and 24356.8.)

CALIFORNIA SCHEDULE **D-1**

Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.

Name(s) as shown on return: PAUL MORABITO

SSN, ITIN, SOS file no., California Corp. no., or FEIN: 603-52-6049

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft – Property Held More Than 1 Year**

Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter the gross proceeds from sales or exchanges reported to you for 2010 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23 1

2 (a) Description of property	(b) Date acquired (month, day, year)	(c) Date sold (month, day, year)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)
FROM K-1						-209541.

3 Gain, if any, from federal Form 4684, Section B, Part II, line 43	3	
4 IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37	4	
5 IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	5	
6 Gain, if any, from Part III, line 35, from other than casualty and theft	6	
7 Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:	7	-209541.

IRC Section 179 Assets: For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions.

Partnerships or Limited Liability Companies (classified as partnerships): Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. S corporations: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. All others: If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: Form 540 and Long Form 540NR filers, enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6, and skip lines 8, 9, and 12 below.

8 Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-	9	

S corporations: If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. All others: If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: Form 540 and Long Form 540NR filers, enter as a capital gain on Schedule D, (540 or 540NR) line 1; Form 100 and Form 100W filers, enter the gain on Schedule D, Side 5, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.

Part II **Section A – Ordinary Gains and Losses**

10 Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):		
11 Loss, if any, from line 7	11	-209,541.
12 Gain, if any, from line 7, or amount from line 8, if applicable. See instructions	12	
13 Gain, if any, from Part III, line 34	13	
14 Net gain or (loss) from federal Form 4684, Section B, Part II, line 35 and line 42a (completed using California amounts)	14	
15 Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions	15	
16 Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)	16	
17 Combine line 10 through line 16	17	-209541.
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions		
a If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions	18a	
b Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20	18b	-209541.

PAUL MORABITO 603-52-6049

Part II Section B – Adjusting California Ordinary Gain or Loss For individual returns (Form 540 and Long Form 540NR) only.

19	Enter ordinary federal gains and losses from federal Form 1040, line 14	19	-208,893.
20	Enter ordinary California gains and losses from Side 1, line 18b	20	-209,541.
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
	a If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B	21a	648.
	b If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C	21b	

Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255

22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:	Date acquired (mo, day, yr)	Date sold (mo, day, yr)
A		
B		
C		
D		

Relate lines 22A through 22D to these columns ► ► ►		Property A	Property B	Property C	Property D
23 Gross sales price	23				
24 Cost or other basis plus expense of sale	24				
25 Depreciation (or depletion) allowed or allowable	25				
26 Adjusted basis. Subtract line 25 from line 24	26				
27 Total gain. Subtract line 26 from line 23	27				
28 If IRC Section 1245 property:					
a Depreciation allowed or allowable	28a				
b Enter the smaller of line 27 or line 28a	28b				
29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Section 291:					
a Additional depreciation after 12/31/76. See instructions	29a				
b Applicable percentage multiplied by the smaller of line 27 or line 29a. See instructions	29b				
c Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e	29c				
d Additional depreciation after 12/31/70 and before 1/1/77. See instructions	29d				
e Enter the smaller of line 29c or line 29d	29e				
f IRC Section 291 amount (for corporations only). See instructions	29f				
g Add line 29b, line 29e, and line 29f	29g				
30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	30a				
b Applicable percentage multiplied by line 30a. See instructions	30b				
c Enter the smaller of line 27 or line 30b	30c				
31 If IRC Section 1254 property:					
a Intangible drilling and development costs deducted after 12/31/76	31a				
b Enter the smaller of line 27 or line 31a	31b				
32 If IRC Section 1255 property:					
a Applicable percentage of payments excluded from income under IRC Section 126	32a				
b Enter the smaller of line 27 or line 32a	32b				

Summary of Part III Gains. Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27	33	
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13	34	
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6. Enter the portion from casualty and theft on federal Form 4684, Section B, line 37	35	0.

Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under California R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property

			(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions	36		
37	Depreciation or recovery deductions. See instructions	37		
38	Recapture amount. Subtract line 37 from line 36. See instructions	38		

TAXABLE YEAR **2010**

Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries

CALIFORNIA FORM **3510**

Attach to your California tax return.

Name(s) as shown on return	SSN, ITIN, or FEIN
PAUL MORABITO	603-52-6049

Part I Net Alternative Minimum Tax (AMT) on Exclusions

Section A — Form 540, Long Form 540NR (complete sections A and B), and Form 541 Filers

1	Combine the amounts from your 2009 Schedule P (540 or 540NR), Part I, line 15 through line 18, and enter the result here. Schedule P (541) filers. See instructions	1	-2,986,439.
2	Enter any adjustments and tax preference items treated as exclusions. See instructions	2	118,824.
3	AMT credit net operating loss deduction. See instructions	3	
4	Combine line 1 through line 3. If zero or less, enter -0- here and on line 13; see instructions. If you were married/RDP filing separately for 2009 and this amount is more than $305,409, see instructions	4	0.
5	Enter the amount from your 2009 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 1. Schedule P (541) filers: enter $39,407	5	
6	Enter the amount from your 2009 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 3. Schedule P (541) filers: enter $147,781	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8, then go to line 9. Otherwise, go to line 8	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0- here. If completing for a child under age 14, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 13. See instructions	10	
11	Tentative minimum tax on exclusions. Multiply line 10 by 7.25% (.0725). 2009 Long Form 540NR filers, enter the result here and go to Section B	11	
12	Regular tax before credits. Enter the amount from your 2009 Schedule P (540), Part II, line 25; or Schedule P (541), Part III, line 9	12	
13	Net AMT on exclusions. Subtract line 12 from line 11. If zero or less, enter -0-. Enter the result here and go to Part II	13	0.

Section B — Long Form 540NR Filers

14	Enter the amount from line 4	14	
15	Enter the amount from your 2009 Schedule P (540NR), Part II, line 35	15	
16	Total AMT adjusted gross income on exclusions. Add line 14 and line 15	16	
17	Enter the amount from your 2009 Schedule P (540NR), Part II, line 28	17	
18	Enter any adjustments and preferences treated as an exclusion. See instructions	18	
20	California AMT adjusted gross income on exclusions. Combine line 17 and line 18. Enter the result here. If you did not itemize deductions, enter the result here and on line 23. Skip line 21 through 23 and go to line 24	20	
21	AMT itemized deduction percentage on exclusions. Divide line 20 by line 16. Do not enter more than 1.0000	21	
22	Prorated AMT itemized deductions on exclusions. Multiply line 15 by line 21	22	
23	CA alternative minimum taxable income on exclusions. Subtract line 22 from line 20	23	
24	CA AMT rate on exclusions. Divide line 11 by line 4. Do not enter more than 1.0000	24	
25	CA tentative minimum tax on exclusions. Multiply line 23 by line 24	25	
26	Regular Tax. Enter the amount from 2009 Schedule P (540NR), Part II, line 44	26	
27	Net AMT on exclusions. Subtract line 26 from line 25. If less than zero, enter -0-	27	0.

Part II Credit Computation

28	Enter the AMT from your 2009 Schedule P (540), Part II, line 26; Schedule P (540NR), Part II, line 45; or Schedule P (541), Part III, line 10. See instructions		28	
29	Net AMT on exclusions. Enter the amount from line 13. Long Form 540NR filers: enter the amount from Section B, line 27		29	
30	Adjusted net AMT. Subtract line 29 from line 28. If less than zero, enter as a negative amount		30	0.
31	Enter any carryover of unused AMT credit from 2009. See instructions		31	120,710.
32	Combine line 30 and line 31. See instructions		32	120,710.
33	Enter your 2010 regular tax from: Form 540, line 31; Long Form 540NR, line 37; or Form 541, line 21a	33		
34	Exemption and other allowable credits. See instructions	34		
35	Subtract line 34 from line 33		35	
36	Enter your 2010 tentative minimum tax. See instructions		36	
37	Subtract line 36 from line 35. If zero or less, enter -0-		37	0.
38	Prior year AMT credit. Enter the smaller of line 32 or line 37 here and in column (b) of Schedule P (540), Part III, line 11; Schedule P (540NR), Part III, line 11; or Schedule P (541), Part IV, line 10		38	
39	Subtract line 38 from line 32. This is the amount of your AMT credit carryover to 2011		39	120,710.

TAXABLE YEAR

2010 **Investment Interest Expense Deduction**

CALIFORNIA FORM **3526**

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on return: PAUL MORABITO

SSN, ITIN, or FEIN: 603-52-6049

1 Investment interest expense paid or accrued in 2010. See instructions	1	70,263.
2 Disallowed investment interest expense from 2009 form FTB 3526, line 7. If zero or less, enter -0-	2	0.
3 Total investment interest expense. Add line 1 and line 2	3	70,263.
4a Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions	4a	26,332.
4b Net gain from the disposition of property held for investment. See instructions. 4b		
4c Net capital gain from the disposition of property held for investment. See instructions 4c		
4d Subtract line 4c from line 4b. If zero or less, enter -0-	4d	0.
4e Enter all or part of the amount on line 4c that you elect to include in investment income. **Do not** include more than the amount on line 4b. See instructions	4e	
4f Investment income. Add line 4a, line 4d, and line 4e	4f	26,332.
5 Investment expenses. See instructions	5	37,326.
6 Net investment income. Subtract line 5 from line 4f	6	
7 Disallowed investment interest expense to be carried forward to 2011. Subtract line 6 from line 3. If zero or less, enter -0-	7	70,263.
8 Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9	8	
9 Enter the amount from federal Form 4952, line 8	9	
10 California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions	10	

TAXABLE YEAR 2010

AMOUNTS FROM ALL SOURCES

Passive Activity Loss Limitations

CALIFORNIA FORM 3801

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on return: PAUL MORABITO

SSN, ITIN, FEIN, or CA. corporation no.: 603-52-6049

Part I 2010 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use **California amounts.**

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)	1a			
1b Activities with net loss from Worksheet 1, column (b)	1b			
1c Prior year unallowed losses from Worksheet 1, column (c)	1c			
1d Combine line 1a, line 1b, and line 1c			1d	

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a	36,789.		
2b Activities with net loss from Worksheet 2, column (b)	2b			
2c Prior year unallowed losses from Worksheet 2, column (c)	2c	-281,305.		
2d Combine line 2a, line 2b, and line 2c			2d	-244,516.
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions			3	-244,516.

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the **smaller** of the losses from line 1d or line 3			4	
5 Enter $150,000. If married/RDP filing a separate return, see instructions	5			
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6			
7 Subtract line 6 from line 5	7			
8 Multiply line 7 by 50% (.50). Do not enter more than $25,000			8	
9 Enter the **smaller** of line 4 or line 8			9	

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	36,789.
11 **Total losses allowed from all passive activities for 2010.** Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return	11	36,789.

SEE STATEMENT 2

TAXABLE YEAR 2010

AMOUNTS FROM CALIFORNIA SOURCE ONLY

CALIFORNIA FORM 3801

Passive Activity Loss Limitations

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).

Name(s) as shown on return: PAUL MORABITO

SSN, ITIN, FEIN, or CA. corporation no.: 603-52-6049

Part I 2010 Passive Activity Loss

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.

Rental Real Estate Activities with Active Participation

1a Activities with net income from Worksheet 1, column (a)	1a		
1b Activities with net loss from Worksheet 1, column (b)	1b		
1c Prior year unallowed losses from Worksheet 1, column (c)	1c		
1d Combine line 1a, line 1b, and line 1c			1d

All Other Passive Activities

2a Activities with net income from Worksheet 2, column (a)	2a		
2b Activities with net loss from Worksheet 2, column (b)	2b		
2c Prior year unallowed losses from Worksheet 2, column (c)	2c		
2d Combine line 2a, line 2b, and line 2c			2d
3 Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions			3

Part II Special Allowance for Rental Real Estate with Active Participation

Enter all numbers in Part II as positive amounts. See instructions.

4 Enter the smaller of the losses from line 1d or line 3			4
5 Enter $150,000. If married/RDP filing a separate return, see instructions	5		
6 Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7	6		
7 Subtract line 6 from line 5	7		
8 Multiply line 7 by 50% (.50). Do not enter more than $25,000			8
9 Enter the smaller of line 4 or line 8			9

Part III Total Losses Allowed

10 Add the income, if any, from line 1a and line 2a and enter the total	10	
11 Total losses allowed from all passive activities for 2010. Add line 9 and line 10. See the instructions to find out how to report the losses on your tax return	11	

TAXABLE YEAR **2010**

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts

CALIFORNIA FORM **3805V**

Attach to your California tax return.

Name(s) as shown on return: PAUL MORABITO

SSN or ITIN: 603-52-6049

FEIN:

Part I **Computation of Current Year NOL for Individuals, Estates, and Trusts.** If you do not have a current year NOL, go to Part II.

Section A – California Residents Only (Nonresidents go to Section B.)

1 Adjusted gross income from 2010 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3 1

2 Itemized deductions or standard deduction from 2010 Form 540, line 18 2

3a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 27. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years 3a

b 2010 designated disaster loss included in line 3a. Enter as a positive number 3b

c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed 3c

Enter amounts on line 4 through line 26 as if they were all **positive** numbers. See instructions.

4 Nonbusiness capital losses 4

5 Nonbusiness capital gains. See instructions 5

6 If line 4 is more than line 5, enter the difference; otherwise, enter -0- 6

7 If line 4 is less than line 5, enter the difference; otherwise, enter -0- 7

8 Nonbusiness deductions 8

9 Nonbusiness income other than capital gains 9

10 Add line 7 and line 9 10

11 If line 8 is more than line 10, enter the difference; otherwise, enter -0- 11

12 If line 8 is less than line 10, enter the difference; otherwise, enter -0- 12

13 Business capital losses 13

14 Business capital gains 14

15 Add line 12 and line 14 15

16 If line 13 is more than line 15, enter the difference; otherwise, enter -0- 16

17 Add line 6 and line 16 17

18 Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17 18

19 R&TC Section 18152.5 exclusion. Enter as a positive number 19

20 Subtract line 19 from line 18. If zero or less, enter -0- 20

21 Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number 21

22 If line 20 is more than line 21, enter the difference; otherwise, enter -0- 22

23 If line 21 is more than line 20, enter the difference; otherwise enter -0- 23

24 Subtract line 22 from line 17. If zero or less, enter -0- 24

25 NOL and disaster loss carryovers from prior years. See instructions 25

26 Add lines 11, 19, 23, 24, and 25 26

27 **2010 NOL carryover.** Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover 27

PAUL MORABITO 603-52-6049

Section B – Nonresidents and Part-Year Residents Only – Computation of Current Year California NOL

		A Enter total amounts as if you were a CA resident for entire year.	B Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	C Enter amounts earned or received during the portion of the year you were a CA resident.	D Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	E Total Combine columns C and D.
1 Adjusted gross income. See instructions. If negative, use brackets	1	(4695864.)	(598,393.)			
2 Itemized deductions or standard deduction. See instructions	2	(143,957.)	(18,340.)			
3a Combine line 1 and line 2. If negative, use brackets. If positive, enter -0- here and on line 27. Complete Part II and Part III if you have a carryover from prior years	3a	(4839821.)	(616,733.)			
b 2010 designated disaster loss included in line 3a. Enter as a positive number	3b					
c Combine line 3a and line 3b. If negative, use brackets and continue to line 4	3c	(4839821.)	(616,733.)			
Enter amounts on line 4 through line 26 as if they were all positive numbers.						
4 Nonbusiness capital losses	4	1,402,622.	157,330.			
5 Nonbusiness capital gains	5	426.				
6 If line 4 is more than line 5, enter the difference; otherwise, enter -0-	6	1,402,196.	157,330.			
7 If line 4 is less than line 5, enter the difference; otherwise, enter -0-	7	0.	0.			
8 Nonbusiness deductions	8	143,957.	18,340.			
9 Nonbusiness income other than capital gains	9	26,332.				
10 Add line 7 and line 9	10	26,332.				
11 If line 8 is more than line 10, enter the difference; otherwise, enter -0-	11	117,625.	18,340.			
12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12	0.	0.			
13 Business capital losses	13					
14 Business capital gains	14					
15 Add line 12 and line 14	15					
16 If line 13 is more than line 15, enter the difference; otherwise, enter -0-	16	0.	0.			
17 Add line 6 and line 16	17	1,402,196.	157,330.			
18 Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17	18	1,402,196.	157,330.			
19 R&TC Section 18152.5 exclusion. Enter as a positive number	19					
20 Subtract line 19 from line 18. If zero or less, enter -0-	20	1,402,196.	157,330.			
21 Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number	21	3,000.	3,000.			
22 If line 20 is more than line 21, enter the difference; otherwise, enter -0-	22	1,399,196.	154,330.			
23 If line 21 is more than line 20, enter the difference; otherwise, enter -0-	23	0.	0.			
24 Subtract line 22 from line 17. If zero or less, enter -0-	24	3,000.	3,000.			
25 NOL and disaster loss carryovers from prior years	25					
26 Add lines 11, 19, 23, 24, and 25	26	120,625.	21,340.			
27 2010 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-	27	(4719196.)	(595,393.)			

PAUL MORABITO 603-52-6049

Part II **Determine 2010 Modified Taxable Income (MTI).** Be sure to read the instructions for Part II.

1 Taxable income. See instructions 1 (616,733.)

Enter amounts on line 2 through line 4 as if they were all **positive** numbers.

2 Capital loss deduction included in line 1 ..... 2 -3,000.

3 Disaster loss carryover included in line 1 3

4 NOL carryover included in line 1 4

5 MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0- ..... 5 0.

Part III **NOL Carryover and Disaster Loss Carryover Limitations.** See instructions.

	(g) Available balance
1 MTI from Part II, line 5. **If the taxpayers modified adjusted gross income is $300,000 or more, see instructions** 1	

Prior Year NOLs

(a) Year of loss	(b) Code	(c) Type of NOL* See below	(d) Initial Loss	(e) Carryover from 2009	(f) Amount used in 2010		(h) Carryover to 2011 subtract column (f) from column (e)
2							

Current Year NOLs

3 2010		DIS					
4 2010		GEN	595,393.				595,393.
2010							
2010							
2010							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

5 NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss ..... 5 595,393.

6 Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses 6

PAUL MORABITO 603-52-6949

STATEMENT 1
SCHEDULE CA (540NR), LINE 17
RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

PARTNERSHIP/S-CORPORATION INCOME ADJUSTMENT	$ -2,175,940.
TOTAL	$ -2,175,940.

STATEMENT 2
FORM 3801 WORKSHEETS
CALIFORNIA PASSIVE ACTIVITY WORKSHEET

NAME OF ACTIVITY	FEDERAL SCHEDULE	CALIFORNIA SCHEDULE	FEDERAL INCOME	ADJUSTMT	STATE INCOME
BARUK PROPERTIES LLC	SCHEDULE E	SCHED CA	-82,639.	-137.	-82,776.
SUPERPUMPER PROPERTIES LLC	SCHEDULE E		36,789.		36,789.
		TOTAL	$-45,850.	$ -137.	$ -45,987.

SUPERPUMPER INC.
Note to Financial Statements
December 31, 2010

NOTE 8 — FINANCIAL INSTRUMENTS

The Company used interest rate swaps to manage its exposure to changes in interest rates by effectively converting its floating rate long term debt to fixed rate debt. The interest differential to be paid or received is accrued as interest expense and settled monthly. The Company's derivative financial instruments are recognized on the balance sheet at fair value. The Company does not use financial instruments or derivatives for any trading or other speculative purposes.

The Company held an interest rate swap agreement with a notional amount of $3.0 million to effectively swap the one-month LIBOR rate plus 2.75% with a fixed rate at 4.04%. The swap matures August 13, 2013. The interest rate swap agreement was terminated on December 23, 2010 as a result of defaults under the Company's loan agreements with its lender.

The statement of income reflects a net loss of $26,144 from cash flow hedges for the fiscal year ended December 31, 2010.

NOTE 9 — RELATED PARTY TRANSACTIONS

Notes Receivable – Due from Affiliates / Related Parties — Amounts represent unsecured advances plus accrued interest made to the shareholders and affiliates. The following is a summary of the balances as of December 31, 2010:

Borrower	Interest Rate	Due	Principal	Accrued Interest	Total
P. Morabito	4.00%	9/1/2016	$ 939,000	$ 5,665	$ 944,665 ✓
Big Wheel Hospitality Operating Co, LLC.	5.00%	12/1/2016	689,107	28,305	717,412
Snowshoe Petroleum, Inc.	5.00%	12/1/2016	397,175	4,965	402,140
P. Morabito	5.00%	3/1/2017	672,139	14,742	686,881 ✓
E. Bayuk	4.00%	12/31/2020	2,580,500	22,155	2,602,655
S. Morabito	4.00%	12/31/2020	2,563,542	21,985	2,585,527
P. Morabito	0.00%	On demand	285,580	-	285,580 ✓
			$ 8,127,043	$ 97,817	$ 8,224,860

All amounts due from affiliates have been classified as non current in the accompanying balance sheet because repayment is not-anticipated during the next year.

Per Audit Σ✓ = 1,917,126
1,503,477
Amount per Snowshoe @ 6/30/11 413,649

(12)

EXHIBIT 12
REPORTER Mayberry
DEPONENT Bernstein, CPA
DATE 5/17/17

SBCPA008347

GL Ledger Print - Notes Receivable

For Period: 01/2011 thru 09/2011, Superpumper, Inc.

Report Settings

Include Accounts 0000-1210-00 To 0000-1210-99
Include All Locations Yes
Include Accounts with a Zero Balance Yes
Business Entities to Include Superpumper, Inc.
Include Current Year Earnings Account No
Group by Site / Page break on Site Yes / No
Include Accounts with No Activity Yes

Date	Journal Src	Description	Reference Number	Reference Date	Amount	YTD Balance
0000 - No Site						
01-0000-1210-00		**A/R - Interest on N/R**		**Beginning Balance**		**0.00**
07/27/2011	AP1	3100-Shell Oil	June2011FDI	07/15/2011	820.82-	
				Period 07/2011 Total	**820.82-**	**820.82-**
		*		**Account Total**	**820.82-**	**820.82-** *
		**		**Sub Account Total**	**820.82-**	**820.82-** **
01-0000-1210-01		**A/R - Big Wheel**		**Beginning Balance**		**0.00**
		*		**Account Total**		**0.00** *
		**		**Sub Account Total**		**0.00** **
01-0000-1210-03		**A/R - Spirit Finance**		**Beginning Balance**		**0.00**
		*		**Account Total**		**0.00** *
		**		**Sub Account Total**		**0.00** **
01-0000-1210-04		**A/R - PAM**		**Beginning Balance**		**1,917,126.09**
10/19/2011	GL	r/c A/R-PAM to Equity per SRB	110926	09/30/2011	1,917,126.09-	
10/19/2011	GL	r/c A/R-PAM to Equity per SRB	110926	09/30/2011	1,917,126.09	
				Period 09/2011 Total	**0.00**	**1,917,126.09**
		*		**Account Total**	**0.00**	**1,917,126.09** *
		**		**Sub Account Total**	**0.00**	**1,917,126.09** **
01-0000-1210-05		**Due fr BWH**		**Beginning Balance**		**717,412.26**
		*		**Account Total**		**717,412.26** *
		**		**Sub Account Total**		**717,412.26** **
01-0000-1210-06		**Due fr CWC/Snowshoe**		**Beginning Balance**		**462,140.33**
01/11/2011	AP1	5270-Stanton R. Bernstein	6783	01/01/2011	5,092.50	
01/13/2011	AP1	OTV00000118-Trevor Lloyd	Jan132011	01/13/2011	9,000.00	
01/27/2011	AP1	OTV00000119-Snell & Wilmer	121410	01/26/2011	4,816.50	
01/27/2011	AP1	3310-Metlife Small Business Co	Feb2011	01/17/2011	109.90	
02/02/2011	AP1	7580-Vision Service Plan	feb2011	01/19/2011	15.84	
02/09/2011	CMD	Jan10 Snowshoe tr in	Jan10 Snows	01/06/2011	250,000.00-	
02/09/2011	GL	Kutak Rock LLP	110106	01/27/2011	19,321.21	
02/28/2011	AP1	1023-BlueCross BlueShield of A	Jan for Feb	01/18/2011	807.21	
07/12/2011	GL	r/c Jan11 SRM wire IN	1101SRM	01/06/2011	250,000.00	
				Period 01/2011 Total	**38,163.16**	**441,303.49**
02/11/2011	AP1	OTV00000127-Tom Reel	relocation exp	02/10/2011	1,964.36	
02/16/2011	AP1	OTV00000129-Sam Morabito	Dec Expense	02/15/2011	1,297.56	
02/16/2011	AP1	9011-Chase Card Services	Feb for Janu	02/01/2011	2,157.76	
02/22/2011	AP1	1023-BlueCross BlueShield of A	FEB2011	02/14/2011	807.21	
02/25/2011	AP1	7580-Vision Service Plan	March2011	02/18/2011	15.84	
03/04/2011	AP1	3310-Metlife Small Business Co	Mar2011	02/18/2011	109.90	
03/10/2011	GL	Feb11 T Lloyd wire	110201	02/15/2011	9,000.00	
03/10/2011	GL	Feb11 Snowshoe PR	110202	02/17/2011	57,500.00	
				Period 02/2011 Total	**72,852.63**	**514,156.12**
03/10/2011	AP1	OTV00000142-Sam Morabito	Feb2011 Exp	03/10/2011	1,441.14	
03/18/2011	AP1	4135-Randy Lochan	1111-31511	03/16/2011	440.95	
03/21/2011	AP1	9011-Chase Card Services	March for Feb	02/25/2011	2,118.68	
03/25/2011	AP1	1023-BlueCross BlueShield of A	April2011	03/17/2011	807.21	
03/25/2011	AP1	7580-Vision Service Plan	April2011	03/16/2011	15.84	
03/25/2011	AP1	3310-Metlife Small Business Co	April2011	03/15/2011	109.90	
04/04/2011	AP1	5270-Stanton R. Bernstein	6817	03/01/2011	1,457.50	
04/06/2011	GL	Mar11 Trevor Lloyd	110301	03/15/2011	9,000.00	
04/06/2011	GL	Mar11 Snowshoe PR wires	110302	03/31/2011	172,500.00	
04/06/2011	GL	S Morabito reimburse	110303	03/30/2011	100,000.00	

SBCPA008348

Journal Date	Journal Src	Journal Description	Reference Number	Reference Date	Amount	YTD Balance
07/12/2011	GL	r/c Mar11 SRM wire OUT	1103SRM	03/30/2011	100,000.00-	
			Period 03/2011 Total		187,921.22	702,077.34
04/07/2011	API	5270-Stanton R. Bernstein	6863	04/01/2011	980.00	
04/07/2011	API	5270-Stanton R. Bernstein	6860	04/01/2011	7,682.50	
04/07/2011	API	5270-Stanton R. Bernstein	03/03 credit	04/01/2011	2,327.50-	
04/07/2011	API	5270-Stanton R. Bernstein	0303 balance	04/01/2011	192.50	
04/14/2011	API	OTV00000150-Sam Morabito	March Expen	04/13/2011	970.26	
04/15/2011	API	9010-Card Member Service	042211	04/01/2011	1,861.10	
04/28/2011	API	7560-Vision Service Plan	May2011	04/20/2011	15.84	
04/28/2011	API	1023-BlueCross BlueShield of A	May2011	04/18/2011	807.21	
04/28/2011	API	3310-Metlife Small Business Ce	May2011	04/15/2011	109.90	
05/03/2011	CMD	SRM wire IN	SRM in	04/18/2011	200,000.00-	
05/03/2011	CMD	EWB wire IN	EWB in	04/29/2011	100,000.00-	
05/03/2011	GL	Apr11 Snowshoe PR wires	110401	04/30/2011	115,000.00	
05/03/2011	GL	Apr11 Trevor Lloyd	110402	04/15/2011	9,000.00	
05/03/2011	GL	SRM wire OUT	110404	04/20/2011	200,000.00	
09/06/2011	GL	r/c EWB IN	AprEWB	04/29/2011	200,000.00	
09/06/2011	GL	corr Apr EWB IN	AprEWBx	04/29/2011	100,000.00-	
			Period 04/2011 Total		134,291.81	836,368.15
05/16/2011	API	9011-Chase Card Services	April 2011	04/27/2011	1,063.57	
05/19/2011	API	4135-Randy Locken	3111-43011	05/15/2011	9.50	
05/26/2011	API	OTV00000182-Sam Morabito	April2011	05/26/2011	506.20	
05/27/2011	API	7560-Vision Service Plan	June2011	05/20/2011	15.84	
06/02/2011	GL	May11 Trevor Lloyd	110506	05/18/2011	9,000.00	
06/02/2011	GL	May11 Snowshoe PR wire	110507	05/24/2011	57,500.00	
			Period 05/2011 Total		68,115.11	984,484.26
05/25/2011	API	1023-BlueCross BlueShield of A	June2011	06/01/2011	807.21	
05/25/2011	API	3310-Metlife Small Business Ce	June2011	06/01/2011	109.90	
06/16/2011	API	9010-Card Member Service	June for May	06/15/2011	463.19	
06/17/2011	API	5270-Stanton R. Bernstein	6964	06/01/2011	175.00	
06/24/2011	API	1023-BlueCross BlueShield of A	July 2011	06/16/2011	807.21	
06/24/2011	API	3310-Metlife Small Business Ce	July 2011	06/16/2011	109.90	
06/24/2011	API	OTV00000173-Sam Morabito	May 2011 Eq	06/23/2011	399.38	
06/27/2011	API	1032-Chase Auto Finance	nov2010	10/18/2010	3,739.81-	
06/30/2011	API	7560-Vision Service Plan	July2011	06/21/2011	15.84	
07/06/2011	API	1211-BBVA Compass	061711	06/17/2011	36,623.36	
07/06/2011	GL	Jun11 Trevor Lloyd	110606	06/15/2011	9,000.00	
10/11/2011	GL	r/c BBVA atty fees per D'Arata	110609	06/30/2011	36,623.36-	
			Period 06/2011 Total		8,146.82	912,531.08
07/15/2011	API	9011-Chase Card Services	June 2011	06/24/2011	1,934.04	
07/25/2011	API	OTV00000179-Sam Morabito	June 20411	07/22/2011	168.91	
07/25/2011	API	OTV00000179-Sam Morabito	June 11 expe	07/22/2011	237.76	
07/25/2011	API	OTV00000179-Sam Morabito	June 11 expe	07/22/2011	237.76-	
07/25/2011	API	OTV00000179-Sam Morabito	June 20411	07/22/2011	168.91-	
07/25/2011	API	OTV00000179-Sam Morabito	June Expense	07/22/2011	237.76	
07/27/2011	API	3310-Metlife Small Business Ce	August 2011	07/15/2011	109.90	
07/27/2011	API	7560-Vision Service Plan	August 2011	07/20/2011	15.84	
07/27/2011	API	5270-Stanton R. Bernstein	6978	07/26/2011	1,137.50	
08/02/2011	GL	Jul11 Trevor Lloyd	110706	07/15/2011	9,000.00	
08/03/2011	GL	r/c Jul11 term loan Quarles & Brady	110731	07/31/2011	6,978.00	
10/31/2011	GL	r/c Quarles & Brady term loan (legal fees)	110750	07/31/2011	6,978.00-	
			Period 07/2011 Total		12,438.04	926,986.12
08/01/2011	API	1023-BlueCross BlueShield of A	August 2011	08/01/2011	807.21	
08/16/2011	API	9010-Card Member Service	082211	08/02/2011	3,242.97	
08/24/2011	API	3310-Metlife Small Business Ce	Sept2011	08/15/2011	109.90	
08/24/2011	API	7560-Vision Service Plan	September20	08/18/2011	15.84	
09/06/2011	GL	Aug11 Trevor Lloyd	110803	08/15/2011	9,000.00	
09/06/2011	GL	Aug11 Snowshoe	110804	08/17/2011	5,000.00	
09/07/2011	GL	Card Mbr Svc - Jul11 FedEx (Sam)	110815	08/02/2011	109.11	

GL Ledger Print - Notes Receivable

For Period: 01/2011 thru 09/2011, Superpumper, Inc.

Journal Date	Journal Src	Journal Description	Reference Number	Reference Date	Amount	YTD Balance	
				Period 08/2011 Total	15,286.69	943,361.16	
09/12/2011	API	2050-Gursey, Schneider & Co, L	204380	08/31/2011	6,050.00		
09/16/2011	API	OTV00000191-Sam Morabito	July & Aug 2(	09/16/2011	227.95		
09/16/2011	API	9011-Chase Card Services	Sept for Augt	08/28/2011	433.98		
09/21/2011	API	5270-Stanton R. Bernstein	7047	09/01/2011	4,752.50		
10/04/2011	GL	Sep11 Trevor Lloyd	110903	09/14/2011	35,000.00		
10/04/2011	GL	Sep11 Snowshoe	110904	09/15/2011	5,000.00		
				Period 09/2011 Total	51,464.43	994,815.58	
				Account Total	592,675.25	994,815.58	*
				Sub Account Total	592,675.25	994,815.58	**
01-0000-1210-07		Due fr Edward Bayuk		Beginning Balance		2,802,655.00	
09/06/2011	GL	r/c EWB IN	AprEWB	04/29/2011	200,000.00-		
09/06/2011	GL	corr Apr EWB IN	AprEWBx	04/29/2011	100,000.00		
				Period 04/2011 Total	100,000.00-	2,502,655.00	
07/06/2011	CMD	Jun11 EWB wire	Jun11 EWB	06/29/2011	100,000.00-		
				Period 06/2011 Total	100,000.00-	2,402,655.00	
08/02/2011	CMD	Jul11 EWB in	EWB in	07/29/2011	100,000.00-		
				Period 07/2011 Total	100,000.00-	2,302,655.00	
10/04/2011	CMD	Sep11 EWB wire IN	Sep11 EWB	09/29/2011	50,000.00-		
10/04/2011	GL	Sep11 EWB wire OUT	110906	09/23/2011	50,000.00		
				Period 09/2011 Total	0.00	2,302,655.00	
				Account Total	300,000.00-	2,302,655.00	*
				Sub Account Total	300,000.00-	2,302,655.00	**
01-0000-1210-08		Due fr Salvatore Morabito		Beginning Balance		2,586,627.00	
07/12/2011	GL	r/c Jan11 SRM wire IN	1101SRM	01/06/2011	250,000.00-		
				Period 01/2011 Total	250,000.00-	2,336,627.00	
07/12/2011	GL	r/c Mar11 SRM wire OUT	1103SRM	03/30/2011	100,000.00		
				Period 03/2011 Total	100,000.00	2,436,627.00	
07/06/2011	CMD	Jun11 SRM wire (net)	Jun11 SRM	06/30/2010	100,000.00-		
				Period 06/2011 Total	100,000.00-	2,336,627.00	
08/02/2011	CMD	Jul11 SRM in	Jul11 SRM	07/28/2011	100,000.00-		
				Period 07/2011 Total	100,000.00-	2,236,627.00	
10/04/2011	CMD	SP Dep Sep 28th	sp0928	09/28/2011	50,000.00-		
10/04/2011	GL	Sep11 SRM wire OUT	110905	09/22/2011	50,000.00		
				Period 09/2011 Total	0.00	2,236,627.00	
				Account Total	350,000.00-	2,236,627.00	*
				Sub Account Total	350,000.00-	2,236,627.00	**
				Major Account Total	68,146.57-	8,166,716.10	***
				Site Total	68,146.57-	8,166,716.10	****
				Report Total as of 09/2011	68,146.57-	8,166,716.10	*****

Superpumper, Inc.
Consultations
12/31/2010

On 3/29/2011, Naz Afshar and Gary Krausz consulted with Len Weitz, CPA regarding the application of a scope limitation opinion in the current instance of Superpumper's inability to provide us personal financial records of the shareholders as satisfaction of the valuation assertion for the notes receivable.

We discussed potential users of the financial statements being banks and other creditors. As shareholders are current guarantors of most lending arrangements, the financial institutions perform their own due diligence on the guarantors (who include the current and former shareholders). Additionally, since Superpumper is operating under a forbearance agreement already, the line of credit and term loan with BBVA Compass is classified as a current liability. We discussed client acceptance of scope limitation is ok with client.

Client's attorney agreed to provide us notes receivable documenting each borrowing and the relevant terms. We will include representations in management letter about these notes and the valuation of notes receivable from shareholders and related parties. We will also receive legal letter opinion from company's legal counsel about contingent liabilities.

Len agreed with audit team's conclusion that scope limitation opinion would be appropriate under circumstances. We will consider this limitation on our client acceptance decision for 2011 audit risk evaluation.

EXHIBIT 19
REPORTER Mayberry
DEPONENT Krausz, CPA
DATE 3/16/16

300

Message

From: Yalamanchili, Sujata [SYalaman@hodgsonruss.com]
Sent: 9/20/2010 9:50:32 PM
To: Graber, Garry [GGraber@hodgsonruss.com]
Subject: FW: Attorney Client Privileged Communication

FYI

From: Paul Morabito [mailto:pmorabito@cowestco.com]
Sent: Monday, September 20, 2010 9:49 PM
To: Yalamanchili, Sujata
Subject: RE: Attorney Client Privileged Communication

Exactly. It allows sale. IF you look at what we are doing, we end up in the exact same position with stand alone assets.

From: Yalamanchili, Sujata [mailto:SYalaman@hodgsonruss.com]
Sent: Monday, September 20, 2010 6:48 PM
To: Paul Morabito
Subject: RE: Attorney Client Privileged Communication

you need to be very clear on what the law says, Paul. I don't think it simply says you can transfer assets for value. I think Garry was trying to say that Fraud. Conveyance laws are complicated and they look at a lot of factors, including whether you have an intent to frustrate your creditors. I am not an expert in this area, but I want you to be very clear on what the law is.

Sujata

From: Paul Morabito [mailto:pmorabito@cowestco.com]
Sent: Monday, September 20, 2010 9:42 PM
To: Yalamanchili, Sujata
Subject: RE: Attorney Client Privileged Communication

So even with appraisals, and the law explicitly saying that I can sell for value, and the exact same amount of value being left in divisible assets ...

From: Yalamanchili, Sujata [mailto:SYalaman@hodgsonruss.com]
Sent: Monday, September 20, 2010 6:39 PM
To: Paul Morabito
Subject: RE: Attorney Client Privileged Communication

The problem is that there is no set formula for how to do these things. Getting fair value helps, but anything you do from the moment Judge Adams read his decision in court onward is going to be scrutinized heavily.

I don't think Garry was implying you are doing anything wrong, but he wants you to know what kind of questions and scrutiny you can expect. I think the presumption will be against you in any proceeding on these conveyances, since you are a defendant against a judgment creditor.

We are just trying to protect you.

Sujata

From: Paul Morabito [mailto:pmorabito@cowestco.com]
Sent: Monday, September 20, 2010 9:31 PM
To: Yalamanchili, Sujata
Subject: RE: Attorney Client Privileged Communication

He called but I didn't take it. I thought all I was doing was what you advised – follow the law and sell for value. He said the same thing to me this morning. I end up with clearly defined assets that are just mine that they can attach and take worth the same amount had they tried to take assets jointly owned now by Edward and myself. I wasn't trying to avoid anything – just separate the assets so that they are easily identified. He made it sounds as if I was trying to defraud someone.

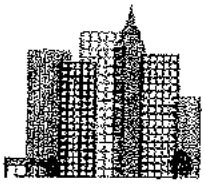
We didn't add any value for Femley, by the way.

From: Yalamanchili, Sujata [mailto:SYalaman@hodgsonruss.com]
Sent: Monday, September 20, 2010 6:27 PM
To: Paul Morabito
Subject: RE: Attorney Client Privileged Communication

Thanks. Sorry the call earlier got testy. Hopefully, Garry has called you to clear the air.

Sujata Yalamanchili
Partner
Hodgson Russ LLP
tel: 716.848.1657 | fax: 716.819.4620
syalaman@hodgsonruss.com
vCard | Biography | hodgsonruss.com

The Guaranty Building, 140 Pearl Street, Suite 100, Buffalo, New York



From: Paul Morabito [mailto:pmorabito@cowestco.com]
Sent: Monday, September 20, 2010 9:26 PM
To: Yalamanchili, Sujata; dvacco@lippes.com; Mlehmanesq@aol.com; Graber, Garry
Subject: Attorney Client Privileged Communication

I'm sorry for eating into everyone's evening.

Please find attached what the estimate of the four escrows would look like, and the final 5th reconciliation amount.

Thanks.

In accordance with Internal Revenue Service Circular 230, we advise you that unless otherwise expressly stated, any discussion of a federal tax issue in this communication or in any attachment is not intended to be used, and cannot be used, for the purpose of avoiding federal tax penalties.

This message may contain confidential information that is protected by the attorney-client privilege or otherwise. If you are not the intended recipient, you are notified that any disclosure, copying, or use of the contents of this message is strictly prohibited. If this message has been received by you in error, please notify the sender immediately by e-mail and delete the original message. Thank you.

From: Dennis Vacco
Sent: Wednesday, September 15, 2010 5:11 PM
To: Paul Morabito
Subje t: Tomorrow

I arrive on Southwest Airlines tomorrow at noon, LAX.

I need a room for tomorrow night.

I have a scheduled departure for Friday at 2:45 PM.

Sujata and I had a good discussion. You should delay mailing the 2009 tax return until we meet tomorrow.

Her strong recommendation is that you sell CWC. We will discuss tomorrow.

Please note that effective December 1, 2009 my new email address is DVacco@Lippes.com.

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

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EXHIBIT 15 5/1/18 DD

LMWF SUPP 102793

From: Dennis Vacco
Sent: Wednesday, September 15, 2010 5:11 PM
To: Paul Morabito
Subje t: Tomorrow

I arrive on Southwest Airlines tomorrow at noon, LAX.

I need a room for tomorrow night.

I have a scheduled departure for Friday at 2:45 PM.

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Her strong recommendation is that you sell CWC. We will discuss tomorrow.

Please note that effective December 1, 2009 my new email address is DVacco@Lippes.com.

DENNIS C. VACCO, Esq.
Lippes Mathias Wexler Friedman LLP
665 Main Street, Suite 300
Buffalo, New York 14203
716-853-5100 (office)
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March 30, 2012

Bank of America, N.A.
ATTN: Standby LC Dept.
CA9-705-07-05
1000 W. Temple Street, 7th Floor
Los Angeles, CA. 90012

Re: Letter of Credit Number 3077485

To Whom It May Concern:

Please be advised that on behalf of Consolidated Western Corporation and its parent company, Snowshoe Petroleum, Inc., I am writing to request that Bank of America ("BOA") send a formal request to Royal Bank of Canada ("Royal") requesting a reduction in the cash security collateral which is on deposit with BOA as security for Letter of Credit, number 3077485, issued in favor of Royal. Presently there is $1,204,479 in the security collateral account held by BOA.

Attached hereto is a letter from Raffles Insurance Limited ("Raffles") dated March 28, 2012 which states that the security collateral required to support the asset can be reduced. I draw your attention to the second to the last paragraph of the Raffles letter wherein it indicates that if a decrease in security collateral is authorized, we should "instruct your L/C provider to process the appropriate adjustment." Presently the Letter of Credit which forms the basis for this security collateral is in the amount of $1,134,685. Therefore we are instructing BOA to request that Royal release all funds in the security collateral account *except* for $81,010 which is still required by Raffles to secure the asset.

Thank you for your anticipated prompt attention to this request. If you have any questions regarding these instructions, please contact Mr. Dennis C. Vacco, Esq., at 716-853-5100.

Sincerely,

Edward W. Bayuk
Consolidated Western Corporation, LLC
Snowshoe Petroleum, Inc.

CC: Mr. David Maiorella, Bank of America
Mr. Steven Peek
Mr. Paul A. Morabito

Encl.

From: Dennis Vacco
Sent: Friday, March 30, 2012 2:47 PM
To: 'Edward Bayuk'
CC: 'Paul Morabito'; Stephanie Canastraro; Richard Scherer; 'Frank Gilmore'
Subject: LETTER TO BOA
Attachment(s): "BAYUK LTR TO BOA 3-30-12.doc", "Snowshoe Petroleum.pdf"

Edward,

Please review the attached letter. We need this letter to BOA so it can initiate a request to Royal requesting a diminution of the security collateral/ Letter of Credit. Please put this letter on CWC letterhead (Snowshoe will do but CWC is better) and mail directly, with enclosure to the address indicated. Please send to me a signed PDF copy so I can send to Peak and Maiorella.

Don't forget to include the letter from Raffles.

Thanks.

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

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#30B

District of Nevada
Claims Register

13-51237-gwz PAUL A. MORABITO

Judge: GREGG W ZIVE
Office: Reno
Trustee: WILLIAM A. LEONARD

Chapter: 7
Last Date to file claims:
Last Date to file (Govt):

Creditor: (9307176)	Claim No: 1	Status:
THE HARTFORD FIRE INSURANCE COMPANY C/O JOMAX RECOVERY SERVICES 14100 N 83RD AVE, STE 235 PEORIA, AZ 85381	*Original Filed Date:* 01/15/2015 *Original Entered Date:* 01/15/2015	*Filed by:* CR *Entered by:* JOMAX RECOVERY SERVICES (js) *Modified:*

Amount claimed: $326200.00

History:

Details		1-1	01/15/2015	Claim #1 filed by THE HARTFORD FIRE INSURANCE COMPANY, Amount claimed: $326200.00 (JOMAX RECOVERY SERVICES (js))

Description: (1-1) Confession of Judgment pursuant to indemnity obligations

Remarks:

Creditor: (9313673)	Claim No: 2	Status:
JH, Inc., Jerry Herbst,and Berry-Hinckley Industri c/o Candace C. Clark, Esq. Gordon Silver 3960 Howard Hughes Pkwy, 9th Floor Las Vegas, NV 89169	*Original Filed Date:* 01/22/2015 *Original Entered Date:* 01/22/2015 *Last Amendment Filed:* 02/03/2015 *Last Amendment Entered:* 02/03/2015	*Filed by:* CR *Entered by:* CANDACE C. CLARK *Modified:*

Amount claimed: $77000000.00

History:

Details		2-1	01/22/2015	Claim #2 filed by JH, Inc., Jerry Herbst,and Berry-Hinckley Industri, Amount claimed: $77000000.00 (CLARK, CANDACE)
Details		2-2	02/03/2015	Amended Claim #2 filed by JH, Inc., Jerry Herbst,and Berry-Hinckley Industri, Amount claimed: $77000000.00 (CLARK, CANDACE)

Description: (2-1) See Attached
(2-2) See Attached Exhibits

Remarks:

Creditor: (9389268)	Claim No: 3	Status:
CAPITAL RECOVERY V, LLC C/O RECOVERY MANAGEMENT SYSTEMS CORPORAT 25 SE 2ND AVENUE SUITE 1120 MIAMI FL 33131-1605	*Original Filed Date:* 03/29/2015 *Original Entered Date:* 03/29/2015	*Filed by:* CR *Entered by:* RAMESHWAR SINGH *Modified:*

History:

Details		3-1	03/29/2015	Claim #3 filed by CAPITAL RECOVERY V, LLC, Amount claimed: $170.02 (SINGH, RAMESHWAR)

Description:

Remarks: (3-1) BANANA REPUBLIC VISA CARD

Amount	claimed:	$170.02

History:

Details		3-1	03/29/2015	Claim #3 filed by CAPITAL RECOVERY V, LLC, Amount claimed: $170.02 (SINGH, RAMESHWAR)

Description:

Remarks: (3-1) BANANA REPUBLIC VISA CARD

Creditor: (9712311) Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento CA 95812-2952	**Claim No: 4** *Original Filed* *Date*: 02/24/2016 *Original Entered* *Date*: 02/24/2016	*Status:* *Filed by:* CR *Entered by:* FRANCHISE TAX BOARD (cc) *Modified:*

Amount	claimed:	$4232980.52
Priority	claimed:	$4232980.52

History:

Details		4-1	02/24/2016	Claim #4 filed by Franchise Tax Board, Amount claimed: $4232980.52 (FRANCHISE TAX BOARD (cc))

Description: (4-1) 6049

Remarks:

Creditor: (10351103) Oppio Ranches, LLC Robertson, Johnson, Miller & Williamson 50 W. Liberty Street, Suite 600 Reno, NV 89501	**Claim No: 5** *Original Filed* *Date*: 02/20/2018 *Original Entered* *Date*: 02/20/2018	*Status:* *Filed by:* CR *Entered by:* RICHARD D WILLIAMSON *Modified:*

Amount	claimed:	$7500.00

History:

Details		5-1	02/20/2018	Claim #5 filed by Oppio Ranches, LLC, Amount claimed: $7500.00 (WILLIAMSON, RICHARD)

Description:

Remarks:

Claims Register Summary

Case Name: PAUL A. MORABITO
Case Number: 13-51237-gwz
Chapter: 7
Date Filed: 06/20/2013
Total Number Of Claims: 5

Total Amount Claimed*	$81566850.54
Total Amount Allowed*	

*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured		
Priority	$4232980.52	
Administrative		

PACER Service Center			
Transaction Receipt			
11/02/2018 15:26:33			
PACER Login:	garmanturnergordon:4597437:0	**Client Code:**	278
Description:	Claims Register	**Search Criteria:**	13-51237-gwz Filed or Entered From: 11/1/2013 Filed or Entered To: 11/2/2018
Billable Pages:	1	**Cost:**	0.10

304 ✓

Ricky Ayala

From: Gary Krausz, CPA/CFF
Sent: Thursday, April 14, 2011 8:07 AM
To: Naz Afshar, CPA; Darren Takemoto, CPA
Subject: Fwd: Superpumper
Attachments: image001.jpg

Sent from my iPhone

Begin forwarded message:

> **From:** Cathy Allen <callen@guthoff.com>
> **Date:** April 14, 2011 7:54:05 AM PDT
> **To:** "'Gary Krausz, CPA'" <gkrausz@gursey.com>
> **Subject: Superpumper**

Gary:

I haven't had time to look at this too much, but here are some initial thoughts.

I know that Len looked at the issue of qualifying the report and I saw the email that Davida sent. Her page 2 says "If restrictions that significantly limit the scope are imposed by the client, auditors generally should disclaim an opinion on the financial statements." (does this seems to be the case?)

In addition, the notes are so large that if not repaid, the company would probably have to default on the bank loans? The bank seems to be the only ones that would suffer if the notes went bad. Did you consider disclaiming an opinion? As it is now, it seems like the risk is on your firm - and would the bank come after you if the company didn't repay the loans?

If you keep the scope limitation as written, should you state that the issue is "valuation" and also "collectability"?

I still have some tax "stuff" left to finish, but will try to get back to this as soon as I can.

Cathy Allen, CPA

Guthoff Mehall Allen & Company, P.C.

EXHIBIT 20
REPORTER Mahony
DEPONENT Krausz CPA
DATE 3/16/16

Phone 309-662-4356

Fax 309-663-7166

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UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF NEVADA

In re: PAUL A. MORABITO, Debtor.	Case No.: BK-N-13-51237-GWZ Chapter 7
JH, INC., JERRY HERBST, and BERRY-HINCKLEY INDUSTRIES, Plaintiffs, v. PAUL A. MORABITO, Defendant.	Adv. Pro. No. 15-05019-GWZ

SUBPOENA IN A CASE UNDER THE BANKRUPTCY CODE

TO: ROBISON SHARP SULLIVAN BRUST
c/o FRANK C. GILMORE, ESQ.
71 WASHINGTON STREET
RENO, NEVADA 89503
LAS VEGAS, NEVADA 89147

☐ YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above-captioned case.

PLACE	DATE AND TIME

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the documents requested on **Exhibit A** hereto.

PLACE	DATE AND TIME
Woodburn & Wedge[1] Attn: John F. Murtha, Esq. 6100 Neil Road, Ste. 500 Reno, Nevada 89511-1149	**September 03, 2018** **3:00 p.m.**

[1] Responsive documents may be produced *via* email to ggordon@gtg.legal and mweisenmiller@gtg.legal.

4811-9432-4847, v. 2

Any subpoenaed organization not a party to this proceeding shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify, Fed. R. Civ. P. 30(b)(6) made applicable to this proceeding by Rules 7030 and 7069, Fed. R. Bankr. P. See Rules 1018 and 9014, FED. R. BANKR. P.

ISSUING OFFICER SIGNATURE AND TITLE	**DATE**
/s/ Gerald M. Gordon *Counsel for JH Inc., Jerry Herbst, and Berry-Hinckley Industries*	August 27, 2018

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER

GERALD M. GORDON, ESQ.
GARMAN TURNER GORDON LLP
650 White Drive, Suite 100
Las Vegas, Nevada 89119
Telephone: (725) 777-3000
Email: ggordon@gtg.legal

PROOF OF SERVICE

SERVED	**DATE**	**PLACE**

SERVED ON (PRINT NAME)	**MANNER OF SERVICE**
SERVED BY (PRINT NAME)	**TITLE**

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____ (Date)

_____
SIGNATURE OF SERVER

_____
ADDRESS OF SERVER

4811-9432-4847, v. 2

Rule 45, Federal Rules of Civil Procedure, Parts C & D:

(c) Protecting a Person Subject to a Subpoena.

(1) ***Avoiding Undue Burden or Expense; Sanctions.*** A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction--which may include lost earnings and reasonable attorney's fees--on a party or attorney who fails to comply.

(2) ***Command to Produce Materials or Permit Inspection.***

(A) *Appearance Not Required.* A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) *Objections.* A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises--or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) ***Quashing or Modifying a Subpoena.***

(A) *When Required.* On timely motion, the issuing court must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person--except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from any such place within the state where the trial is held;

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) *When Permitted.* To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires:

(i) disclosing a trade secret or other confidential research, development, or commercial information;

(ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party; or

(iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.

(C) *Specifying Conditions as an Alternative.* In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(d) Duties in Responding to a Subpoena.

(1) ***Producing Documents or Electronically Stored Information.*** These procedures apply to producing documents or electronically stored information:

(A) *Documents.* A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) *Form for Producing Electronically Stored Information Not Specified.* If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) *Electronically Stored Information Produced in Only One Form.* The person responding need not produce the same electronically stored information in more than one form.

(D) *Inaccessible Electronically Stored Information.* The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) ***Claiming Privilege or Protection.***

(A) *Information Withheld.* A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) *Information Produced.* If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

Federal Rules of Civil Procedure Rule 45.

EXHIBIT A

DEFINITIONS

1. "Affiliate" shall have the meaning set forth in 11 U.S.C. § 101(2).

2. "Asset" includes, but is not limited to, any:

a. Cash or cash equivalent;

b. Personal property, including but not limited to art, furniture, video, music and literary copyrighted work, clothing valued at over $100.00 per item, internet domain name, jewelry, and/ or car, boat, plane or other vehicle;

c. Intellectual property (including but not limited to all patents, registered or unregistered copyrights, trademarks, trade secrets, licenses or any rights thereto);

d. Real property;

e. Fixtures;

f. Mineral, gas and oil leases or related rights;

g. Purchase options, leases, any other right relating to land or other real property,

h. Right to payment or distribution (primary or contingent) including but not limited to royalties, beneficiary rights, liens, mortgages, promissory notes and other chattel paper,

i. Account;

j. Insurance policy;

k. Stock, bond, and/or derivative;

l. Note, check, order to pay or any other negotiable instrument;

m. Receivable;

n. Pre-paid expenses; or

o. Any other current or prospective tangible or intangible property.

3. "Communication" means any oral or written statement transmitted from one Person to another by any means, including, but not limited to, any contract, agreement, document, or understanding in proposed, draft, or final form related to any such oral or written statement, and including without limitation all methods of communication, including electronic mail.

4. "Date" means the exact day, month, and year, if known, or if not known, your best approximation thereof. Exact dates shall be given in all answers except where it is explicitly indicated that an approximate date may be given.

5. "Document" is intended to be as broad as it is used in Federal Rules of Civil Procedure ("FRCP") 26 and 34, and includes, without limitation:

a. the original (or an identical duplicate if the original is not available) and any non-identical copies (whether non-identical because of notes made on copies or attached comments, annotations, marks, transmission notations, or highlighting of any kind) of writings of every kind and description that are fixed in any kind of physical media;[2]

b. any printed, typewritten, handwritten, electronic, or otherwise recorded matter of whatever character of communications, letters, correspondence, electronic mail, memoranda, notes, Post-Its, media releases or articles, photographs, tape or sound recordings, contracts, agreements, telephone records, diaries, desk calendars, appointment calendar, group scheduler calendars, statements, reports, journal, minutes, working paper, financial report, accounting report, work papers, facsimile, facsimile transmission, drafts, logs, chart, graph, index, directory, scheduling data, databases, spreadsheets, presentations, word processed documents, bulletins, design schedules, supplemental instructions, time cards, drawings, shop drawings, progress payments, progress

[2] Physical media includes, but is not limited to, paper media, photographic media (including pictures, films, slides and microfilm), phonographic media, magnetic media (including, but not limited to hard drives, floppy disks, compact disks, and magnetic tapes of any kind), computer memory, optical media, magneto-optical media, and other physical media on which notations or marking of any kind can be affixed.

schedules, estimates, equipment time cards, design calculations, design meeting minutes, coordination meeting minutes, and material similar to any of the foregoing, however denominated and to whomever addressed, computer directory, computer disk, computer tape, or any written, printed, typed, punched, taped, filmed, or graphic matter however produced or reproduced. Documents also include the file, folder tabs, and labels appended to or containing any documents.

c. For the avoidance of doubt, electronically-stored information with all metadata intact shall be produced whenever available in the format described below.

6. "Insider" shall have the meaning set forth in 11 U.S.C. § 101(31).

7. "Judgment Debtor" or "Morabito" means Paul A. Morabito as the Judgment Debtor in Adv. Pro. No. 15-13-51237-GWZ together with any aliases or other names by which he is known or has used including, but not limited to, Paul Anthony, Paul Anthony Morabito, Paul Morabito, Paul Anthony Georges, and Paul-Anthony Georges Morabito

8. "Morabito Associate" means any Person, corporation, limited liability company, general or limited partnership, joint-venture, or other entity, Affiliate, Insider, insurance policy, or irrevocable or revocable trust or similar device in which Morabito is a grantor, trustee, co-trustee, trust protector, or beneficiary (primary or contingent), that has: (a) received any Assets from Morabito or any third party Person, entity, or trust on Morabito's behalf or for Morabito's pecuniary benefit; (b) distributed, remitted, transferred, assigned, gifted, quitclaimed, sold, or otherwise disposed of any Asset to Morabito or to any third party Person, entity, or trust on Morabito's behalf or for Morabito's pecuniary benefit; or (c) holds (outright or in trust), possesses, controls, maintains a right or obligation to distribute, any Assets in which Morabito has any primary or contingent pecuniary interest from January 1, 2013 to present.

9. "Person" means the plural as well as the singular and includes without limitation any natural person, as well as any firm, corporation, unincorporated association, partnership, or other form of legal entity.

10. "Relate" or "relating to" means constituting, comprising, containing, setting forth, showing, disclosing, describing, explaining, summarizing, concerning, or referring to directly or indirectly.

11. "You" or "Your," means Robison, Sharp, Sullivan & Brust (formerly Robison, Belaustegui, Sharp & Low), and each of its owners, managers, agents, servants, employees, attorneys, and representatives, or any other person which any of the foregoing control or have the right to compel to do an act or produce an item.

INSTRUCTIONS

1. Pursuant to FRCP 34, 45, and 69, as adopted in Federal Rule of Bankruptcy Procedure ("FRBP") 7034, 7069, 9014 and 9016, any documents, electronically stored information ("ESI") or other tangible information shall be copied and produced to the undersigned counsel by web-based email, share file, or drop box. Responsive information should be organized and labeled to correspond to the categories in the Request. ESI should be produced in native format with all metadata attached, or if any native files cannot be rendered in readable format, native format linked to a single-page tagged image file format ("TIFF"). ESI in TIFF format should be identified by an Opticon cross-reference file, and all metadata that describes the electronic files associated with ESI (e.g., "date last modified") should be produced in text format linked to the associated files.

2. Whenever appropriate, the singular form of a word shall be interpreted as plural and the masculine gender shall be deemed to include feminine.

3. As used in these Requests, the term "and" as well as "or" shall be construed either disjunctively or conjunctively, as necessary, to bring within the scope of these Requests any information which might otherwise be construed to be outside their scope.

4. The term "identify", when used in reference to a document, means to:

a) State the date of preparation, author, title (if any), subject matter, number of pages, and type of documents (e.g., contract, letter, report, etc.) or some other means of distinguishing the document or writing;

b) Identify each and every person who prepared or participated in the preparation of the document or writing;

c) Identify each and every person who received a copy of the document;

d) State the present location of the document or writing;

e) Identify each and every person having custody or control of the document or writing;

f) State whether any copy of the document or writing is not identical to the original by reason of shorthand or other written notes, initials, or other modifications;

g) State, if the document or writing has been destroyed, the circumstances surrounding and the reasons for the destruction; and

h) Identify, if the document or writing has been destroyed, each and every person who destroyed or participated in, or ordered or suggested the destruction of it.

5. If any document is held under claim of privilege, please identify the document for which there is a claim of privilege by providing a full description thereof, including without limitation:

a) The date it bears;

b) The name of each person who prepared it or who participated in any way in its preparation;

c) The name of each person who signed it;

d) The name of each person to whom it, or a copy of it was addressed;

e) The name of each person who presently has custody of it or a copy of it;

f) The subject matter and its substance; and

g) What factual basis there is for the claim of privilege.

6. You are Requested to provide all documents within your possession, custody or control. In the event that you provide only a portion of the documents called for by any particular Request, please state the reason(s) for your inability to provide the remainder of the documents requested and the identity of the document(s).

7. If any document requested to be produced was but is no longer in your possession or control, or is no longer in existence, state whether it is (1) missing or lost, (2) destroyed, (3)

transferred voluntarily or involuntarily to others and if so to whom, or (4) otherwise disposed of; and in each instance explain the circumstances surrounding an authorization of such disposition thereof and state the approximate date thereof.

8. In answering these Requests, you are requested to furnish all information available at the time the responses are made, including information in the possession of its attorneys or investigators for your attorneys, not merely information known to your officers, directors, agents and employees.

9. Unless otherwise stated, each Request shall be deemed to request documents generated, created, or obtained from January 1, 2013 through the present.

10. These Requests shall be deemed continuing and as additional information concerning the answers is secured, such additional information should be promptly supplemented.

DOCUMENTS TO BE PRODUCED

1. All documents and communications Relating to any Person's, including the Judgment Debtor or any Morabito Associate, payments or transfers of an Asset to You (including the form and source of any payments) in payment of Your fees and costs incurred in representing Morabito since January 1, 2013 to the present.