

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,

Petitioners,

vs.

THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA, IN AND FOR THE COUNTY OF CLARK; AND THE HONORABLE CONNIE J. STEINHEIMER,

Respondents,

and

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

Real Party in Interest.

Case No. Electronically Filed
Dec 03 2020 12:00 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

PETITIONERS' APPENDIX,
VOLUME 2
(Nos. 191–414)

Micah S. Echols, Esq.
Nevada Bar No. 8437
CLAGGETT & SYKES LAW FIRM
4101 Meadows Lane, Suite 100
Las Vegas, Nevada 89107
Telephone: (702) 655-2346
Facsimile: (702) 655-3763
micah@claggettlaw.com

Jeffrey L. Hartman, Esq.
Nevada Bar No. 1607
HARTMAN & HARTMAN
510 West Plumb Lane, Suite B
Reno, Nevada 89509
Telephone: (775) 324-2800
Facsimile: (775) 324-1818
jlh@bankruptcyreno.com

Attorneys for Petitioners, Superpumper, Inc.; Edward Bayuk, individually and as Trustee of the Edward Bayuk Living Trust; Salvatore Morabito; and Snowshoe Petroleum, Inc.

INDEX TO PETITIONERS' APPENDIX

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Complaint (filed 12/17/2013)		Vol. 1, 1–17
Declaration of Salvatore Morabito in Support of Snowshoe Capital's Motion to Dismiss for Lack of Personal Jurisdiction (filed 05/12/2014)		Vol. 1, 18–21
Defendant Snowshoe Petroleum, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 05/12/2014)		Vol. 1, 22–30
JH, Inc., Jerry Herbst, and Berry Hinckley Industries Opposition to Motion to Dismiss (filed 05/29/2014)		Vol. 1, 31–43
Exhibits to Opposition to Motion to Dismiss		
Exhibit	Document Description	
1	Affidavit of John P. Desmond (filed 05/29/2014)	Vol. 1, 44–48
2	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 1, 49–88
3	Unanimous Written Consent of the Directors and Shareholders of CWC (dated 09/28/2010)	Vol. 1, 89–92
4	Unanimous Written Consent of the Board of Directors and Sole Shareholder of Superpumper (dated 09/28/2010)	Vol. 1, 93–102
5	Plan of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 1, 103–107
6	Articles of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/29/2010)	Vol. 1, 108–110
7	2009 Federal Income Tax Return for P. Morabito	Vol. 1, 111–153

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Opposition to Motion to Dismiss (cont.)		
8	May 21, 2014 printout from New York Secretary of State	Vol. 1, 154–156
9	May 9, 2008 Letter from Garrett Gordon to John Desmond	Vol. 1, 157–158
10	Shareholder Interest Purchase Agreement (dated 09/30/2010)	Vol. 1, 159–164
11	Relevant portions of the January 22, 2010 Deposition of Edward Bayuk	Vol. 1, 165–176
13	Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito	Vol. 1, 177–180
14	October 1, 2010 Grant, Bargain and Sale Deed	Vol. 1, 181–187
15	Order admitting Dennis Vacco (filed 02/16/2011)	Vol. 1, 188–190
JH, Inc., Jerry Herbst, and Berry Hinckley Industries, Errata to Opposition to Motion to Dismiss (filed 05/30/2014)		Vol. 2, 191–194
Exhibit to Errata to Opposition to Motion to Dismiss		
Exhibit	Document Description	
12	Grant, Bargain and Sale Deed for APN: 040-620-09, dated November 10, 2005	Vol. 2, 195–198
Answer to Complaint of P. Morabito, individually and as trustee of the Arcadia Living Trust (filed 06/02/2014)		Vol. 2, 199–208
Defendant, Snowshow Petroleum, Inc.’s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 06/06/2014)		Vol. 2, 209–216

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit to Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2)		
Exhibit	Document Description	
1	Declaration of Salvatore Morabito in Support of Snowshow Petroleum, Inc.'s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction (filed 06/06/2014)	Vol. 2, 217–219
Defendant, Superpumper, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 06/19/2014)		Vol. 2, 220–231
Exhibit to Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2)		
Exhibit	Document Description	
1	Declaration of Salvatore Morabito in Support of Superpumper, Inc.'s Motion to Dismiss for Lack of Personal Jurisdiction (filed 06/19/2014)	Vol. 2, 232–234
JH, Inc., Jerry Herbst, and Berry Hinckley Industries, Opposition to Motion to Dismiss (filed 07/07/2014)		Vol. 2, 235–247
Exhibits to Opposition to Motion to Dismiss		
Exhibit	Document Description	
1	Affidavit of Brian R. Irvine (filed 07/07/2014)	Vol. 2, 248–252
2	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust (dated 09/30/2010)	Vol. 2, 253–292
3	BHI Electronic Funds Transfers, January 1, 2006 to December 31, 2006	Vol. 2, 293–294

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Opposition to Motion to Dismiss (cont.)		
4	Legal and accounting fees paid by BHI on behalf of Superpumper; JH78636-JH78639; JH78653-JH78662; JH78703-JH78719	Vol. 2, 295–328
5	Unanimous Written Consent of the Directors and Shareholders of CWC (dated 09/28/2010)	Vol. 2, 329–332
6	Unanimous Written Consent of the Board of Directors and Sole Shareholders of Superpumper (dated 09/28/2010)	Vol. 2, 333–336
7	Plan of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/28/2010)	Vol. 2, 337–341
8	Articles of Merger of Consolidated Western Corporation with and into Superpumper, Inc. (dated 09/29/2010)	Vol. 2, 342–344
9	2009 Federal Income Tax Return for P. Morabito	Vol. 2, 345–388
10	Relevant portions of the January 22, 2010 Deposition of Edward Bayuk	Vol. 2, 389–400
11	Grant, Bargain and Sale Deed for APN: 040-620-09, dated November 10, 2005	Vol. 2, 401–404
12	Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito	Vol. 2, 405–408
13	Printout of Arizona Corporation Commission corporate listing for Superpumper, Inc.	Vol. 2, 409–414
Defendant, Superpumper, Inc.’s Reply in Support of Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/15/2014)		Vol. 3, 415–421
Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.’s (filed 07/17/2014)		Vol. 3, 422–431

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Notice of Entry of Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.'s (filed 07/17/2014)		Vol. 3, 432–435
Exhibit to Notice of Entry of Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.'s		
Exhibit	Document Description	
1	Order Denying Motion to Dismiss as to Snowshoe Petroleum, Inc.'s	Vol. 3, 436–446
Order Denying Superpumper, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)		Vol. 3, 447–457
Notice of Entry of Order Denying Superpumper, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)		Vol. 3, 458–461
Exhibit to Notice of Entry of Order Denying Superpumper, Inc.'s Motion to Dismiss Complaint		
Exhibit	Document Description	
1	Order Denying Superpumper, Inc.'s Motion to Dismiss Complaint for Lack of Personal Jurisdiction NRCP 12(b)(2) (filed 07/22/2014)	Vol. 3, 462–473
Answer to Complaint of Superpumper, Inc., and Snowshoe Petroleum, Inc. (filed 07/28/2014)		Vol. 3, 474–483
Answer to Complaint of Defendants, Edward Bayuk, individually and as trustee of the Edward William Bayuk Living Trust, and Salvatore Morabito (filed 09/29/2014)		Vol. 3, 484–494
Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito (filed 2/11/2015)		Vol. 3, 495–498

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Supplemental Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito (filed 02/17/2015)		Vol. 3, 499–502
Exhibits to Supplemental Notice of Bankruptcy of Consolidated Nevada Corporation and P. Morabito		
Exhibit	Document Description	
1	Involuntary Petition; Case No. BK-N-13-51236 (filed 06/20/2013)	Vol. 3, 503–534
2	Involuntary Petition; Case No. BK-N-13-51237 (06/20/2013)	Vol. 3, 535–566
3	Order for Relief Under Chapter 7; Case No. BK-N-13-51236 (filed 12/17/2014)	Vol. 3, 567–570
4	Order for Relief Under Chapter 7; Case No. BK-N-13-51237 (filed 12/17/2014)	Vol. 3, 571–574
Stipulation and Order to File Amended Complaint (filed 05/15/2015)		Vol. 4, 575–579
Exhibit to Stipulation and Order to File Amended Complaint		
Exhibit	Document Description	
1	First Amended Complaint	Vol. 4, 580–593
William A. Leonard, Trustee for the Bankruptcy Estate of P. Morabito, First Amended Complaint (filed 05/15/2015)		Vol. 4, 594–607
Stipulation and Order to Substitute a Party Pursuant to NRCP 17(a) (filed 05/15/2015)		Vol. 4, 608–611
Substitution of Counsel (filed 05/26/2015)		Vol. 4, 612–615
Defendants' Answer to First Amended Complaint (filed 06/02/2015)		Vol. 4, 616–623

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Amended Stipulation and Order to Substitute a Party Pursuant to NRCP 17(a) (filed 06/16/2015)		Vol. 4, 624–627
Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 03/10/2016)		Vol. 4, 628–635
Exhibits to Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege		
Exhibit	Document Description	
1	March 9, 2016 Letter from Lippes	Vol. 4, 636–638
2	Affidavit of Frank C. Gilmore, Esq., (dated 03/10/2016)	Vol. 4, 639–641
3	Notice of Issuance of Subpoena to Dennis Vacco (dated 01/29/2015)	Vol. 4, 642–656
4	March 10, 2016 email chain	Vol. 4, 657–659
Minutes of February 24, 2016 Pre-trial Conference (filed 03/17/2016)		Vol. 4, 660–661
Transcript of February 24, 2016 Pre-trial Conference		Vol. 4, 662–725
Plaintiff's (Leonard) Opposition to Defendants' Motion to Partially Quash, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 03/25/2016)		Vol. 5, 726–746
Exhibits to Opposition to Motion to Partially Quash or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege		

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz in Support of Plaintiff's Opposition to Defendants' Motion to Partially Quash (filed 03/25/2016)	Vol. 5, 747–750
2	Application for Commission to take Deposition of Dennis Vacco (filed 09/17/2015)	Vol. 5, 751–759
3	Commission to take Deposition of Dennis Vacco (filed 09/21/2015)	Vol. 5, 760–763
4	Subpoena/Subpoena Duces Tecum to Dennis Vacco (09/29/2015)	Vol. 5, 764–776
5	Notice of Issuance of Subpoena to Dennis Vacco (dated 09/29/2015)	Vol. 5, 777–791
6	Dennis C. Vacco and Lippes Mathias Wexler Friedman LLP, Response to Subpoena (dated 10/15/2015)	Vol. 5, 792–801
7	Condensed Transcript of October 21, 2015 Deposition of Dennis Vacco	Vol. 5, 802–851
8	Transcript of the Bankruptcy Court's December 22, 2015, oral ruling; Case No. BK-N-13-51237	Vol. 5, 852–897
9	Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 02/03/2016)	Vol. 5, 898–903
10	Notice of Continued Deposition of Dennis Vacco (filed 02/18/2016)	Vol. 5, 904–907
11	Debtor's Objection to Proposed Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 01/22/2016)	Vol. 5, 908–925

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Reply in Support of Motion to Modify Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery Protected by the Attorney-Client Privilege (filed 04/06/2016)		Vol. 6, 926–932
Plaintiff’s Motion to Compel Production of Documents (filed 04/08/2016)		Vol. 6, 933–944
Exhibits to Plaintiff’s Motion to Compel Production of Documents		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz in Support of Plaintiff’s Motion to Compel (filed 04/08/2016)	Vol. 6, 945–948
2	Bill of Sale – 1254 Mary Fleming Circle (dated 10/01/2010)	Vol. 6, 949–953
3	Bill of Sale – 371 El Camino Del Mar (dated 10/01/2010)	Vol. 6, 954–958
4	Bill of Sale – 370 Los Olivos (dated 10/01/2010)	Vol. 6, 959–963
5	Personal financial statement of P. Morabito as of May 5, 2009	Vol. 6, 964–965
6	Plaintiff’s First Set of Requests for Production of Documents to Edward Bayuk (dated 08/14/2015)	Vol. 6, 966–977
7	Edward Bayuk’s Responses to Plaintiff’s First Set of Requests for Production (dated 09/23/2014)	Vol. 6, 978–987
8	Plaintiff’s First Set of Requests for Production of Documents to Edward Bayuk, as trustee of the Edward William Bayuk Living Trust (dated 08/14/2015)	Vol. 6, 988–997

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Plaintiff's Motion to Compel Production of Documents (cont.)		
9	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust's Responses to Plaintiff's First Set of Requests for Production (dated 09/23/2014)	Vol. 6, 998–1007
10	Plaintiff's Second Set of Requests for Production of Documents to Edward Bayuk (dated 01/29/2016)	Vol. 6, 1008–1015
11	Edward Bayuk's Responses to Plaintiff's Second Set of Requests for Production (dated 03/08/2016)	Vol. 6, 1016–1020
12	Plaintiff's Second Set of Requests for Production of Documents to Edward Bayuk, as trustee of the Edward William Bayuk Living Trust (dated 01/29/2016)	Vol. 6, 1021–1028
13	Edward Bayuk, as trustee of the Edward William Bayuk Living Trust's Responses to Plaintiff's Second Set of Requests for Production (dated 03/08/2016)	Vol. 6, 1029–1033
14	Correspondences between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq. (dated 03/25/2016)	Vol. 6, 1034–1037
Opposition to Plaintiff's Motion to Compel Production of Documents (filed 04/25/2016)		Vol. 7, 1038–1044
Reply in Support of Plaintiff's Motion to Compel Production of Documents (filed 05/09/2016)		Vol. 7, 1045–1057
Exhibits to Reply in Support of Plaintiff's Motion to Compel Production of Documents		

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit	Document Description	
1	Declaration of Gabrielle A. Hamm, Esq., in Support of Reply in Support of Plaintiff's Motion to Compel (filed 05/09/2016)	Vol. 7, 1058–1060
2	Amended Findings, of Fact and Conclusion of Law in Support of Order Granting Motion for Summary Judgment; Case No. BK-N-13-51237 (filed 12/22/2014)	Vol. 7, 1061–1070
3	Order Compelling Deposition of P. Morabito dated March 13, 2014, in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 03/13/2014)	Vol. 7, 1071–1074
4	Emergency Motion Under NRCP 27(e); Petition for Writ of Prohibition, <i>P. Morabito v. The Second Judicial District Court of the State of Nevada in and for the County of Washoe</i> ; Case No. 65319 (filed 04/01/2014)	Vol. 7, 1075–1104
5	Order Denying Petition for Writ of Prohibition; Case No. 65319 (filed 04/18/2014)	Vol. 7, 1105–1108
6	Order Granting Summary Judgment; Case No. BK-N-13-51237 (filed 12/17/2014)	Vol. 7, 1109–1112
Recommendation for Order RE: <i>Defendants' Motion to Partially Quash</i> , filed on March 10, 2016 (filed 06/13/2016)		Vol. 7, 1113–1124
Confirming Recommendation Order from June 13, 2016 (filed 07/06/2016)		Vol. 7, 1125–1126
Recommendation for Order RE: <i>Plaintiff's Motion to Compel Production of Documents</i> , filed on April 8, 2016 (filed 09/01/2016)		Vol. 7, 1127–1133

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)		Vol. 7, 1134–1135
Plaintiff's Application for Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 11/21/2016)		Vol. 8, 1136–1145
Exhibits to Plaintiff's Application for Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order		
Exhibit	Document Description	
1	Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 11/21/2016)	Vol. 8, 1146–1148
2	Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)	Vol. 8, 1149–1151
3	Recommendation for Order RE: <i>Plaintiff's Motion to Compel Production of Documents</i> , filed on April 8, 2016 (filed 09/01/2016)	Vol. 8, 1152–1159
4	Plaintiff's Motion to Compel Production of Documents (filed 04/08/2016)	Vol. 8, 1160–1265
5	Opposition to Plaintiff's Motion to Compel Production of Documents (filed 04/25/2016)	Vol. 8, 1266–1273
6	Reply in Support of Plaintiff's Motion to Compel Production of Documents (filed 05/09/2016)	Vol. 8, 1274–1342
7	Correspondences between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq. (dated 09/22/2016)	Vol. 8, 1343–1346
8	Edward Bayuk's Supplemental Responses to Plaintiff's Second Set of Requests for Production (dated 10/25/2016)	Vol. 8, 1347–1352

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Opposition to Plaintiff's Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order (filed 12/19/2016)		Vol. 9, 1353–1363
Exhibits to Opposition to Plaintiff's Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order		
Exhibit	Document Description	
1	Declaration of Edward Bayuk in Support of Opposition to Plaintiff's Application for Order to Show Cause (filed 12/19/2016)	Vol. 9, 1364–1367
2	Declaration of Frank C. Gilmore, Esq., in Support of Opposition to Plaintiff's Application for Order to Show Cause (filed 12/19/2016)	Vol. 9, 1368–1370
3	Redacted copy of the September 6, 2016, correspondence of Frank C. Gilmore, Esq.	Vol. 9, 1371–1372
Order to Show Cause Why Defendant, Edward Bayuk Should Not Be Held in Contempt of Court Order (filed 12/23/2016)		Vol. 9, 1373–1375
Response: (1) to Opposition to Application for Order to Show Cause Why Defendant Should Not Be Held in Contempt of Court Order and (2) in Support of Order to Show Cause (filed 12/30/2016)		Vol. 9, 1376–1387
Minutes of January 19, 2017 Deposition of Edward Bayuk in RE: insurance policies (filed 01/19/2017)		Vol. 9, 1388
Minutes of January 19, 2017 hearing on Order to Show Cause (filed 01/30/2017)		Vol. 9, 1389
Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP (filed 07/18/2017)		Vol. 9, 1390–1404

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP		
Exhibit	Document Description	
1	Correspondence between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq., dated March 8, 2016	Vol. 9, 1405–1406
2	Correspondence between Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq., dated March 8, 2016, with attached redlined discovery extension stipulation	Vol. 9, 1407–1414
3	Jan. 3 – Jan. 4, 2017, email chain from Teresa M. Pilatowicz, Esq., and Frank Gilmore, Esq.	Vol. 9, 1415–1416
4	Declaration of Frank C. Gilmore, Esq., in Support of Motion to Quash (filed 07/18/2017)	Vol. 9, 1417–1420
5	January 24, 2017 email from Teresa M. Pilatowicz, Esq.,	Vol. 9, 1421–1422
6	Jones Vargas letter to HR and P. Morabito, dated August 16, 2010	Vol. 9, 1423–1425
7	Excerpted Transcript of July 26, 2011 Deposition of Sujata Yalamanchili, Esq.	Vol. 9, 1426–1431
8	Letter dated June 17, 2011, from Hodgson Russ (“HR”) to John Desmond and Brian Irvine on Morabito related issues	Vol. 9, 1432–1434
9	August 9, 2013, transmitted letter to HR	Vol. 9, 1435–1436
10	Excerpted Transcript of July 23, 2014 Deposition of P. Morabito	Vol. 9, 1437–1441
11	Lippes Mathias Wexler Friedman LLP, April 3, 2015 letter	Vol. 9, 1442–1444

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Motion to Quash Subpoena (cont.)		
12	Lippes Mathias Wexler Friedman LLP, October 20, 2010 letter RE: Balance forward as of bill dated 09/19/2010 and 09/16/2010	Vol. 9, 1445–1454
13	Excerpted Transcript of June 25, 2015 Deposition of 341 Meeting of Creditors	Vol. 9, 1455–1460
(1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP; and (2) Countermotion for Sanctions and to Compel Resetting of 30(b)(3) Deposition of Hodgson Russ LLP (filed 07/24/2017)		Vol. 10, 1461–1485
Exhibits to (1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP; and (2) Countermotion for Sanctions and to Compel Resetting of 30(b)(3) Deposition of Hodgson Russ LLP		
Exhibit	Document Description	
A	Declaration of Teresa M. Pilatowicz, Esq., in Support of (1) Opposition to Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP (filed 07/24/2017)	Vol. 10, 1486–1494
A-1	Defendants' NRCP Disclosure of Witnesses and Documents (dated 12/01/2014)	Vol. 10, 1495–1598
A-2	Order Granting Motion to Compel Responses to Deposition Questions; Case No. BK-N-13-51237 (filed 02/03/2016)	Vol. 10, 1599–1604

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to (1) Opposition to Motion to Quash Subpoena; and (2) Countermotion for Sanctions (cont.)		
A-3	Recommendation for Order RE: <i>Defendants' Motion to Partially Quash</i> , filed on March 10, 2016 (filed 06/13/2016)	Vol. 10, 1605–1617
A-4	Confirming Recommendation Order from September 1, 2016 (filed 09/16/2016)	Vol. 10, 1618–1620
A-5	Subpoena – Civil (dated 01/03/2017)	Vol. 10, 1621–1634
A-6	Notice of Deposition of Person Most Knowledgeable of Hodgson Russ LLP (filed 01/03/2017)	Vol. 10, 1635–1639
A-7	January 25, 2017 Letter to Hodgson Russ LLP	Vol. 10, 1640–1649
A-8	Stipulation Regarding Continued Discovery Dates (Sixth Request) (filed 01/30/2017)	Vol. 10, 1650–1659
A-9	Stipulation Regarding Continued Discovery Dates (Seventh Request) (filed 05/25/2017)	Vol. 10, 1660–1669
A-10	Defendants' Sixteenth Supplement to NRCP Disclosure of Witnesses and Documents (dated 05/03/2017)	Vol. 10, 1670–1682
A-11	Rough Draft Transcript of Garry M. Graber, Dated July 12, 2017 (Job Number 394849)	Vol. 10, 1683–1719
A-12	Sept. 15-Sept. 23, 2010 emails by and between Hodgson Russ LLP and Other Parties	Vol. 10, 1720–1723
Reply in Support of Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/03/2017)		Vol. 11, 1724–1734

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Reply in Support of Countermotion for Sanctions and to Compel Resetting of 30(b)(6) Deposition of Hodgson Russ LLP (filed 08/09/2017)		Vol. 11, 1735–1740
Minutes of August 10, 2017 hearing on Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP, and Opposition to Motion for Sanctions (filed 08/11/2017)		Vol. 11, 1741–1742
Recommendation for Order RE: <i>Defendants’ Motion to Quash Subpoena, or, in the Alternative, for a Protective Order Precluding Trustee from Seeking Discovery from Hodgson Russ LLP</i> , filed on July 18, 2017 (filed 08/17/2017)		Vol. 11, 1743–1753
Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1754–1796
Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment (filed 08/17/2017)		Vol. 11, 1797–1825
Exhibits to Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment		
Exhibit	Document Description	
1	Declaration of Timothy P. Herbst in Support of Separate Statement of Undisputed Facts in Support of Motion for Partial Summary Judgment	Vol. 12, 1826–1829
2	Findings of Fact, Conclusions of Law, and Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 10/12/2010)	Vol. 12, 1830–1846
3	Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 08/23/2011)	Vol. 12, 1847–1849

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
4	Excerpted Transcript of July 12, 2017 Deposition of Garry M. Graber	Vol. 12, 1850–1852
5	September 15, 2015 email from Yalamanchili RE: Follow Up Thoughts	Vol. 12, 1853–1854
6	September 23, 2010 email between Garry M. Graber and P. Morabito	Vol. 12, 1855–1857
7	September 20, 2010 email between Yalamanchili and Eileen Crotty RE: Morabito Wire	Vol. 12, 1858–1861
8	September 20, 2010 email between Yalamanchili and Garry M. Graber RE: All Mortgage Balances as of 9/20/2010	Vol. 12, 1862–1863
9	September 20, 2010 email from Garry M. Graber RE: Call	Vol. 12, 1864–1867
10	September 20, 2010 email from P. Morabito to Dennis and Yalamanchili RE: Attorney client privileged communication	Vol. 12, 1868–1870
11	September 20, 2010 email string RE: Attorney client privileged communication	Vol. 12, 1871–1875
12	Appraisal of Real Property: 370 Los Olivos, Laguna Beach, CA, as of Sept. 24, 2010	Vol. 12, 1876–1903
13	Excerpted Transcript of March 21, 2016 Deposition of P. Morabito	Vol. 12, 1904–1919
14	P. Morabito Redacted Investment and Bank Report from Sept. 1 to Sept. 30, 2010	Vol. 12, 1920–1922
15	Excerpted Transcript of June 25, 2015 Deposition of 341 Meeting of Creditors	Vol. 12, 1923–1927
16	Excerpted Transcript of December 5, 2015 Deposition of P. Morabito	Vol. 12, 1928–1952

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
17	Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 27, 2010	Vol. 12, 1953–1961
18	First Amendment to Purchase and Sale Agreement between Arcadia Trust and Bayuk Trust entered effective as of Sept. 28, 2010	Vol. 12, 1962–1964
19	Appraisal Report providing market value estimate of real property located at 8355 Panorama Drive, Reno, NV as of Dec. 7, 2011	Vol. 12, 1965–1995
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
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
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

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

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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Statement of Undisputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
Exhibits to Defendants’ Separate Statement of Disputed Facts in Support of Opposition to Plaintiff’s Motion for Partial Summary Judgment		
Exhibit	Document Description	
1	Judgment in <i>Consolidated Nevada Corp., et al v. JH. et al.</i> ; Case No. CV07-02764 (filed 08/23/2011)	Vol. 18, 2791–2793
2	Excerpted Transcript of October 20, 2015 Deposition of Dennis C. Vacco	Vol. 18, 2794–2810
3	Order Denying Motion to Dismiss Involuntary Chapter 7 Petition and Suspending Proceedings Pursuant to 11 U.S.C §305(a)(1); Case No. BK-N-13-51237 (filed 12/17/2013)	Vol. 18, 2811–2814

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Defendants' Separate Statement of Disputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Defendants' Separate Statement of Disputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Defendants' Separate Statement of Disputed Facts (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
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

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

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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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 NRCPP 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
29	September 20, 2010 email from Yalamanchili to Graber RE: Attorney Client Privileged Communication	Vol. 22, 3688–3689

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
91	McGovern Expert Report	Vol. 25, 4111–4189
92	Appendix B to McGovern Report – Source 4 – Budgets	Vol. 25, 4190–4191
103	Superpumper Note in the amount of \$1,462,213.00 (dated 11/01/2010)	Vol. 25, 4192–4193
104	Superpumper Successor Note in the amount of \$492,937.30 (dated 02/01/2011)	Vol. 25, 4194–4195
105	Superpumper Successor Note in the amount of \$939,000 (dated 02/01/2011)	Vol. 25, 4196–4197
106	Superpumper Stock Power transfers to S. Morabito and Bayuk (dated 01/01/2011)	Vol. 25, 4198–4199
107	<i>Declaration of P. Morabito in Support of Opposition to Motion of JH, Inc., Jerry Herbst, and Berry- Hinckley Industries for Order Prohibiting Debtor from Using, Acquiring or Transferring Assets Pursuant to 11 U.S.C. §§ 105 and 303(f) Pending Appointment of Trustee, Case 13-51237, ECF No. 22 (filed 07/01/2013)</i>	Vol. 25, 4200–4203
108	October 12, 2012 email between P. Morabito and Bernstein RE: 2011 Return	Vol. 25, 4204–4204
109	Compass Term Loan (dated 12/21/2016)	Vol. 25, 4205–4213
110	P. Morabito – Term Note in the amount of \$939,000.000 (dated 09/01/2010)	Vol. 25, 4214–4214
111	Loan Agreement between Compass Bank and Superpumper (dated 12/21/2016)	Vol. 25, 4215–4244
112	Consent Agreement (dated 12/28/2010)	Vol. 25, 4245–4249
113	Superpumper Financial Statement (dated 12/31/2007)	Vol. 25, 4250–4263

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
114	Superpumper Financial Statement (dated 12/31/2009)	Vol. 25, 4264–4276
115	Notes Receivable Interest Income Calculation (dated 12/31/2009)	Vol. 25, 4277–4278
116	Superpumper Inc. Audit Conclusions Memo (dated 12/31/2010)	Vol. 25, 4279–4284
117	Superpumper 2010 YTD Income Statement and Balance Sheets	Vol. 25, 4285–4299
118	March 12, 2010 Management Letter	Vol. 25, 4300–4302
119	Superpumper Unaudited August 2010 Balance Sheet	Vol. 25, 4303–4307
120	Superpumper Financial Statements (dated 12/31/2010)	Vol. 25, 4308–4322
121	Notes Receivable Balance as of September 30, 2010	Vol. 26, 4323
122	Salvatore Morabito Term Note \$2,563,542.00 as of December 31, 2010	Vol. 26, 4324–4325
123	Edward Bayuk Term Note \$2,580,500.00 as of December 31, 2010	Vol. 26, 4326–4327
125	April 21, 2011 Management letter	Vol. 26, 4328–4330
126	Bayuk and S. Morabito Statements of Assets & Liabilities as of February 1, 2011	Vol. 26, 4331–4332
127	January 6, 2012 email from Bayuk to Lovelace RE: Letter of Credit	Vol. 26, 4333–4335
128	January 6, 2012 email from Vacco to Bernstein	Vol. 26, 4336–4338
129	January 7, 2012 email from Bernstein to Lovelace	Vol. 26, 4339–4343
130	March 18, 2012 email from P. Morabito to Vacco	Vol. 26, 4344–4344

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
131	April 21, 2011 Proposed Acquisition of Nella Oil	Vol. 26, 4345–4351
132	April 15, 2011 email chain between P. Morabito and Vacco	Vol. 26, 4352
133	April 5, 2011 email from P. Morabito to Vacco	Vol. 26, 4353
134	April 16, 2012 email from Vacco to Morabito	Vol. 26, 4354–4359
135	August 7, 2011 email exchange between Vacco and P. Morabito	Vol. 26, 4360
136	August 2011 Lovelace letter to Timothy Halves	Vol. 26, 4361–4365
137	August 24, 2011 email from Vacco to P. Morabito RE: Tim Haves	Vol. 26, 4366
138	November 11, 2011 email from Vacco to P. Morabito RE: Getting Trevor's commitment to sign	Vol. 26, 4367
139	November 16, 2011 email from P. Morabito to Vacco RE: Vacco's litigation letter	Vol. 26, 4368
140	November 28, 2011 email chain between Vacco, S. Morabito, and P. Morabito RE: \$560,000 wire to Lippes Mathias	Vol. 26, 4369–4370
141	December 7, 2011 email from Vacco to P. Morabito RE: Moreno	Vol. 26, 4371
142	February 10, 2012 email chain between P. Morabito Wells, and Vacco RE: 1461 Glenneyre Street - Sale	Vol. 26, 4372–4375
143	April 20, 2012 email from P. Morabito to Bayuk RE: BofA	Vol. 26, 4376
144	April 24, 2012 email from P. Morabito to Vacco RE: SPI Loan Detail	Vol. 26, 4377–4378

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
145	September 4, 2012 email chain between Vacco and Bayuk RE: Second Deed of Trust documents	Vol. 26, 4379–4418
147	September 4, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4419–4422
148	September 4, 2012 email from Bayuk to Vacco RE: Wire	Vol. 26, 4423–4426
149	December 6, 2012 email from Vacco to P. Morabito RE: BOA and the path of money	Vol. 26, 4427–4428
150	September 18, 2012 email chain between P. Morabito and Bayuk	Vol. 26, 4429–4432
151	October 3, 2012 email chain between Vacco and P. Morabito RE: Snowshoe Properties, LLC	Vol. 26, 4433–4434
152	September 3, 2012 email from P. Morabito to Vacco RE: Wire	Vol. 26, 4435
153	March 14, 2013 email chain between P. Morabito and Vacco RE: BHI Hinckley	Vol. 26, 4436
154	Paul Morabito 2009 Tax Return	Vol. 26, 4437–4463
155	Superpumper Form 8879-S tax year ended December 31, 2010	Vol. 26, 4464–4484
156	2010 U.S. S Corporation Tax Return for Consolidated Western Corporation	Vol. 27, 4485–4556
157	Snowshoe form 8879-S for year ended December 31, 2010	Vol. 27, 4557–4577
158	Snowshoe Form 1120S 2011 Amended Tax Return	Vol. 27, 4578–4655
159	September 14, 2012 email from Vacco to P. Morabito	Vol. 27, 4656–4657

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
160	October 1, 2012 email from P. Morabito to Vacco RE: Monday work for Dennis and Christian	Vol. 27, 4658
161	December 18, 2012 email from Vacco to P. Morabito RE: Attorney Client Privileged Communication	Vol. 27, 4659
162	April 24, 2013 email from P. Morabito to Vacco RE: BHI Trust	Vol. 27, 4660
163	Membership Interest Purchases, Agreement – Watch My Block (dated 10/06/2010)	Vol. 27, 4661–4665
164	Watch My Block organizational documents	Vol. 27, 4666–4669
174	October 15, 2015 Certificate of Service of copy of Lippes Mathias Wexler Friedman's Response to Subpoena	Vol. 27, 4670
175	Order Granting Motion to Compel Responses to Deposition Questions ECF No. 502; Case No. 13- 51237-gwz (filed 02/03/2016)	Vol. 27, 4671–4675
179	Gursey Schneider LLP Subpoena	Vol. 28, 4676–4697
180	Summary Appraisal of 570 Glenneyre	Vol. 28, 4698–4728
181	Appraisal of 1461 Glenneyre Street	Vol. 28, 4729–4777
182	Appraisal of 370 Los Olivos	Vol. 28, 4778–4804
183	Appraisal of 371 El Camino Del Mar	Vol. 28, 4805–4830
184	Appraisal of 1254 Mary Fleming Circle	Vol. 28, 4831–4859
185	Mortgage – Panorama	Vol. 28, 4860–4860
186	Mortgage – El Camino	Vol. 28, 4861
187	Mortgage – Los Olivos	Vol. 28, 4862
188	Mortgage – Glenneyre	Vol. 28, 4863

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
222	Kimmel – January 21, 2016, Comment on Alves Appraisal	Vol. 28, 4880–4883
223	September 20, 2010 email from Yalamanchili to Morabito	Vol. 28, 4884
224	March 24, 2011 email from Naz Afshar RE: telephone call regarding CWC	Vol. 28, 4885–4886
225	Bank of America Records for Edward Bayuk (dated 09/05/2012)	Vol. 28, 4887–4897

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
272	May 14, 2012 email string between P. Morabito, Vacco, Bayuk, and S. Bernstein RE: Info for Laguna purchase	Vol. 31, 5359–5363
276	September 21, 2010 Appraisal of 8355 Panorama Drive Reno, NV by Alves Appraisal	Vol. 32, 5364–5400
277	Assessor's Map/Home Comparisons for 8355 Panorama Drive, Reno, NV	Vol. 32, 5401–5437
278	December 3, 2007 Case Docket for CV07-02764	Vol. 32, 5438–5564
280	May 25, 2011 Stipulation Regarding the Imposition of Punitive Damages; Case No. CV07-02764 (filed 05/25/2011)	Vol. 33, 5565–5570
281	Work File for September 24, 2010 Appraisal of 8355 Panorama Drive, Reno, NV	Vol. 33, 5571–5628
283	January 25, 2016 Expert Witness Report Leonard v. Superpumper Snowshoe	Vol. 33, 5629–5652

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
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
300	September 20, 2010 email chain between Yalmanchili and Graber RE: Attorney Client Privileged Communication	Vol. 33, 5745–5748
301	September 15, 2010 email from Vacco to P. Morabito RE: Tomorrow	Vol. 33, 5749–5752
303	Bankruptcy Court District of Nevada Claims Register Case No. 13-51237	Vol. 33, 5753–5755
304	April 14, 2018 email from Allen to Krausz RE: Superpumper	Vol. 33, 5756–5757
305	Subpoena in a Case Under the Bankruptcy Code to Robison, Sharp, Sullivan & Brust issued in Case No. BK-N-13-51237-GWZ	Vol. 33, 5758–5768
306	August 30, 2018 letter to Mark Weisenmiller, Esq., from Frank Gilmore, Esq.,	Vol. 34, 5769
307	Order Granting Motion to Compel Compliance with the Subpoena to Robison, Sharp, Sullivan & Brust filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5770–5772
308	Response of Robison, Sharp, Sullivan & Brust's to Subpoena filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5773–5797

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Clerk's Trial Exhibit List (cont.)		
309	Declaration of Frank C. Gilmore in support of Robison, Sharp, Sullivan & Brust's Opposition to Motion for Order Holding Robison in Contempt filed in Case No. BK-N-13-51237-GWZ	Vol. 34, 5798–5801
Minutes of October 29, 2018, Non-Jury Trial, Day 1 (filed 11/08/2018)		Vol. 35, 5802–6041
Transcript of October 29, 2018, Non-Jury Trial, Day 1		Vol. 35, 6042–6045
Minutes of October 30, 2018, Non-Jury Trial, Day 2 (filed 11/08/2018)		Vol. 36, 6046–6283
Transcript of October 30, 2018, Non-Jury Trial, Day 2		Vol. 36, 6284–6286
Minutes of October 31, 2018, Non-Jury Trial, Day 3 (filed 11/08/2018)		Vol. 37, 6287–6548
Transcript of October 31, 2018, Non-Jury Trial, Day 3		Vol. 37, 6549–6552
Minutes of November 1, 2018, Non-Jury Trial, Day 4 (filed 11/08/2018)		Vol. 38, 6553–6814
Transcript of November 1, 2018, Non-Jury Trial, Day 4		Vol. 38, 6815–6817
Minutes of November 2, 2018, Non-Jury Trial, Day 5 (filed 11/08/2018)		Vol. 39, 6818–7007
Transcript of November 2, 2018, Non-Jury Trial, Day 5		Vol. 39, 7008–7011
Minutes of November 5, 2018, Non-Jury Trial, Day 6 (filed 11/08/2018)		Vol. 40, 7012–7167
Transcript of November 5, 2018, Non-Jury Trial, Day 6		Vol. 40, 7168–7169

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Minutes of November 6, 2018, Non-Jury Trial, Day 7 (filed 11/08/2018)		Vol. 41, 7170–7269
Transcript of November 6, 2018, Non-Jury Trial, Day 7		Vol. 41, 7270–7272 Vol. 42, 7273–7474
Minutes of November 7, 2018, Non-Jury Trial, Day 8 (filed 11/08/2018)		Vol. 43, 7475–7476
Transcript of November 7, 2018, Non-Jury Trial, Day 8		Vol. 43, 7477–7615
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

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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
[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
Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)		Vol. 48, 8270–8333
Notice of Entry of Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)		Vol. 48, 8334–8340
Memorandum of Costs and Disbursements (filed 04/11/2019)		Vol. 48, 8341–8347
Exhibit to Memorandum of Costs and Disbursements		
Exhibit	Document Description	
1	Ledger of Costs	Vol. 48, 8348–8370
Application for Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)		Vol. 48, 8371–8384
Exhibits to Application for Attorneys' Fees and Costs Pursuant to NRCP 68		
Exhibit	Document Description	
1	Declaration of Teresa M. Pilatowicz In Support of Plaintiff's Application for Attorney's Fees and Costs Pursuant to NRCP 68 (filed 04/12/2019)	Vol. 48, 8385–8390
2	Plaintiff's Offer of Judgment to Defendants (dated 05/31/2016)	Vol. 48, 8391–8397

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
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		

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibit	Document Description	
1	Plaintiff's Bill Dispute Ledger	Vol. 49, 8579–8637
	Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/25/2019)	Vol. 49, 8638–8657
	Defendant, Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60 (filed 04/26/2019)	Vol. 50, 8658–8676
	Exhibits to Edward Bayuk's Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCP 52, 59, and 60	
Exhibit	Document Description	
1	February 27, 2019 email with attachments	Vol. 50, 8677–8768
2	Declaration of Frank C. Gilmore in Support of Edward Bayuk's Motion for New Trial (filed 04/26/2019)	Vol. 50, 8769–8771
3	February 27, 2019 email from Marcy Trabert	Vol. 50, 8772–8775
4	February 27, 2019 email from Frank Gilmore to eturner@Gtg.legal RE: Friday Trial	Vol. 50, 8776–8777
	Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68 (filed 04/30/2019)	Vol. 50, 8778–8790
	Exhibit to Plaintiff's Reply in Support of Application of Attorneys' Fees and Costs Pursuant to NRCP 68	
Exhibit	Document Description	
1	Case No. BK-13-51237-GWZ, ECF Nos. 280, 282, and 321	Vol. 50, 8791–8835

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Plaintiff's Opposition to Defendants' Motions for New Trial and/or to Alter or Amend Judgment (filed 05/07/2019)		Vol. 51, 8836–8858
Defendants, Salvatore Morabito, Snowshoe Petroleum, Inc., and Superpumper, Inc.'s Reply in Support of Motion for New Trial and/or to Alter or Amend Judgment Pursuant to NRCp 52, 59, and 60 (filed 05/14/2019)		Vol. 51, 8859–8864
Declaration of Edward Bayuk Claiming Exemption from Execution (filed 06/28/2019)		Vol. 51, 8865–8870
Exhibits to Declaration of Edward Bayuk Claiming Exemption from Execution		
Exhibit	Document Description	
1	Copy of June 22, 2019 Notice of Execution and two Write of Executions	Vol. 51, 8871–8896
2	Declaration of James Arthur Gibbons Regarding his Attestation, Witness and Certification on November 12, 2005 of the Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 06/25/2019)	Vol. 51, 8897–8942
Notice of Claim of Exemption from Execution (filed 06/28/2019)		Vol. 51, 8943–8949
Edward Bayuk's Declaration of Salvatore Morabito Claiming Exemption from Execution (filed 07/02/2019)		Vol. 51, 8950–8954
Exhibits to Declaration of Salvatore Morabito Claiming Exemption from Execution		
Exhibit	Document Description	
1	Las Vegas June 22, 2019 letter	Vol. 51, 8955–8956
2	Writs of execution and the notice of execution	Vol. 51, 8957–8970

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
4	Excerpts of 9/28/2015 Deposition of Edward Bayuk	Vol. 52, 9036–9041

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

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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Notice of Submission of Disputed Order (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
Exhibits to Defendants, Superpumper, Inc., Edward Bayuk, Salvatore Morabito; and Snowshoe Petroleum, Inc.’s, Notice of Appeal		
Exhibit	Document Description	
1	Findings of Fact, Conclusions of Law, and Judgment (filed 03/29/2019)	Vol. 53, 9274–9338
2	Order Denying Defendants’ Motions for New Trial and/or to Alter or Amend Judgment (filed 07/10/2019)	Vol. 53, 9339–9341
3	Order Granting in Part and Denying in Part Motion to Retax Costs (filed 07/10/2019)	Vol. 53, 9342–9345
4	Order Granting Plaintiff’s Application for an Award of Attorneys’ Fees and Costs Pursuant to NRCF 68 (filed 07/10/2019)	Vol. 53, 9346–9349

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Motion to Make Amended (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Motion to Make Amended (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Exhibits to Errata (cont.)		
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
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
Bayuk's Notice of Appeal (filed 12/06/2019)		Vol. 57, 10027–10030
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

<u>DOCUMENT DESCRIPTION</u>		<u>LOCATION</u>
District Court Docket Case No. CV13-02663		Vol. 57, 10063–10111
Notice of Claim of Exemption and Third-Party Claim to Property Levied Upon, Case No. CV13-02663 (filed 08/25/2020)		Vol. 58, 10112–10121
Exhibits to Notice of Claim of Exemption and Third-Party Claim to Property Levied Upon		
Exhibit	Document Description	
1	Writ of Execution, Case No. CV13-02663 (filed 07/21/2020)	Vol. 58, 10123–10130
2	Superior Court of California, Orange County Docket, Case No. 30-2019-01068591-CU-EN-CJC	Vol. 58, 10131–10139
3	Spendthrift Trust Amendment to the Edward William Bayuk Living Trust (dated 11/12/2005)	Vol. 58, 10140–10190

1650
GORDON SILVER
GERALD M. GORDON, ESQ.
Nevada Bar No. 229
Email: ggordon@gordonsilver.com
JOHN P. DESMOND
Nevada Bar No. 5618
Email: jdesmond@gordonsilver.com
BRIAN R. IRVINE
Nevada Bar No. 7758
Email: birvine@gordonsilver.com
100 West Liberty Street
Suite 940
Reno, Nevada 89501
Tel: (775) 343-7500
Fax: (775) 786-0131

Attorneys for Plaintiffs

IN THE SECOND JUDICIAL DISTRICT COURT OF
THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE

JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
corporation,

Plaintiffs,

vs.

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

Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 6

ERRATA TO OPPOSITION TO MOTION TO DISMISS

On May 29, 2014, an *Opposition to the Motion to Dismiss* was filed by the Plaintiffs in
the above-captioned matter. Exhibit 12 was inadvertently omitted. Exhibit 12 to the Opposition
is attached hereto as "Exhibit 12".

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 30th day of May, 2014.

GORDON SILVER

By: 

GERALD M. GORDON, ESQ.

Nevada Bar No. 229

Email: ggordon@gordonsilver.com

JOHN P. DESMOND

Nevada Bar No. 5618

Email: jdesmond@gordonsilver.com

BRIAN R. IRVINE

Nevada Bar No. 7758

Email: birvine@gordonsilver.com

100 West Liberty Street

Suite 940

Reno, Nevada 89501

Tel: (775) 343-7500

Fax: (775) 786-0131

Attorneys for Plaintiffs

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

CERTIFICATE OF SERVICE

I certify that I am an employee of GORDON SILVER, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the attached **ERRATA TO OPPOSITION TO MOTION TO DISMISS** on the parties as set forth below:

XXX Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, Reno, Nevada, postage prepaid, following ordinary business practices

___ Certified Mail, Return Receipt Requested

___ Via Facsimile (Fax)

___ Via E-Mail

___ Placing an original or true copy thereof in a sealed envelope and causing the same to be personally Hand Delivered

___ Federal Express (or other overnight delivery)

addressed as follows:

Barry Breslow
Frank Gilmore
ROBISON, BELAUSTEGUI, SHARP & LOW
71 Washington Street
Reno, NV 89503

DATED this 30th day of May, 2014.


An Employee of GORDON SILVER

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT TABLE

Exhibit	Description	Pages¹
12	Grant, Bargain and Sale Deed dated November 10, 2005	3

¹ Exhibit page counts are exclusive of exhibit slip sheets.

EXHIBIT 12

EXHIBIT 12

DOC # 3306300

11/18/2005 02:44P Fee:40.00

BK1

Requested By

FIRST AMERICAN TITLE

Washoe County Recorder

Kathryn L. Burke - Recorder

Pg 1 of 2 RPTT 10555.00

A.P.N.: 040-620-09

File No: 121-2243486 (JB)

R.P.T.T.: \$10,865.00

\$2,450,000.00



When Recorded Mail To: Mail Tax Statements To:
Paul Morabito, etal
668 North Coast Hwy, Ste 517
Laguna Beach, CA 92651

GRANT, BARGAIN and SALE DEED

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Daniel R. Mills and Alica R. Mills, husband and wife as joint tenants

do(es) hereby *GRANT, BARGAIN and SELL* to

Paul Morabito, a single as to an undivided 2/3rd interest and Edward Bayuk, a single man
as to an undivided 1/3rd interest, as tenants in common.

the real property situate in the County of Washoe, State of Nevada, described as follows:

BEGINNING AT A POINT ON THE WEST LINE OF THE NE 1/4 OF THE SE 1/4 OF SECTION 1, TOWNSHIP 18 NORTH, RANGE 19 EAST, M.D.B & M., AS SHOWN ON RECORD OF LICENSE SURVEY FOR JOHN J. DIERINGER, FILE NO. 232365, WHENCE THE NORTHWEST CORNER OF SAID SUBDIVISION BEARS NORTH 0° 03' 50" EAST 1200.96 FEET IN CENTER LINE OF HUFFAKER LANE; THENCE SOUTH 89° 56' 10" EAST 930.00 FEET TO THE WESTERN LINE OF A 50 FOOT ROAD; THENCE SOUTH 0°03'50" WEST ALONG SAID ROAD 25.0 FEET; THENCE SOUTH 49° 28' 50" WEST 381.8 FEET; THENCE NORTH 89°56'10" WEST 640.0 FEET; THENCE NORTH 0°03'50" EAST 273.4 FEET TO THE POINT OF BEGINNING; SITUATE IN THE E 1/2 OF SE 1/4 OF SAID SECTION 1.

NOTE: THE ABOVE METES AND BOUND DESCRIPTION APPEARED PREVIOUSLY IN THAT CERTAIN DOCUMENT RECORDED MARCH 28, 2002, IN BOOK N/A, AS INSTRUMENT NO. 2669595.

TOGETHER with all tenements, hereditaments and appurtenances, including easements and water rights, if any, thereto belonging or appertaining, and any reversions, remainders, rents, issues or profits thereof.

Date: 11/03/2005

Daniel R. Mills
Daniel R. Mills
Alica R. Mills
Alica R. Mills

SHARON ALLEN
Notary Public, State of Nevada
Appointment No. 01-72020-2
My Appt. Expires Dec. 20, 2005

STATE OF **NEVADA**)
COUNTY OF Washoe : ss.

This instrument was acknowledged before me on 11-9-05 by
Daniel R. Mills and Alica R. Mills, husband and wife as joint tenants.

Sharon Allen
Notary Public
(My commission expires: 12-20-05)

This Notary Acknowledgement is attached to that certain Grant, Bargain Sale Deed dated
November 03, 2005 under Escrow No. **121-2243486**.

COPY

STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)

a) 040-620-09

b)

c)

d)

2. Type of Property

a) ☐ Vacant Landb) ☒ Single Fam. Res.c) ☐ Condo/Twnhsed) ☐ 2-4 Plexe) ☐ Apt. Bldg.f) ☐ Comm'l/Ind'lg) ☐ Agriculturalh) ☐ Mobile Homei) ☐ Other

FOR RECORDERS OPTIONAL USE

Book _____ Page: _____

Date of Recording: _____

Notes: _____

3. Total Value/Sales Price of Property:

\$2,650,000.00

Deed in Lieu of Foreclosure Only (value of property)

(\$ _____)

Transfer Tax Value:

\$2,650,000.00

Real Property Transfer Tax Due

\$10,865.00

4. If Exemption Claimed:

a. Transfer Tax Exemption, per 375.090, Section:

b. Explain reason for exemption:

5. Partial Interest: Percentage being transferred: _____%

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature: Alice R. MillsCapacity: Seller

Signature: _____

Capacity: _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)Print Name: Daniel R. Mills and Alice R. MillsAddress: 8355 Double R Boulevard #1City: RenoState: NVZip: 89521**BUYER (GRANTEE) INFORMATION**
(REQUIRED)Print Name: Edward BayukAddress: 8355 Panorama DriveCity: RenoState: NVZip: 89511**COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)**

First American Title Company of

Print Name: NevadaFile Number: 121-2243486 JB/JBAddress: 5310 Kietzke Lane, Suite 100City: RenoState: NVZip: 89511-2043

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

1130
BARRY L. BRESLOW, ESQ. – NSB #3023
bbreslow@rbsllaw.com
FRANK C. GILMORE, ESQ. - NSB #10052
krobison@rbsllaw.com
Robison, Belaustegui, Sharp & Low
A Professional Corporation
71 Washington Street
Reno, Nevada 89503
Telephone: (775) 329-3151
Facsimile: (775) 329-7169
Attorneys for Defendants Snowshoe Petroleum,
Inc., and Paul Morabito, individually and as Trustee
of the Arcadia Living Trust

IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

JII, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
corporation

CASE NO.: CV13-02663

DEPT. NO.: B1

Plaintiffs,

vs.

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

Defendants.

**ANSWER TO COMPLAINT OF PAUL MORABITO, INDIVIDUALLY AND AS
TRUSTEE OF THE ARCADIA LIVING TRUST**

Defendant, Paul Morabito, individually and as Trustee of the Arcadia Living Trust

("Defendant"), by and through his counsel, Robison, Belaustegui, Sharp & Low, hereby responds
to the Complaint filed in this matter as follows:

1. This Answering Defendant lacks sufficient information to admit or deny the
allegations contained in paragraph 1 of the Complaint, but believes it to be true.

2. This Answering Defendant lacks sufficient information to admit or deny the allegations contained in paragraph 2 of the Complaint, but believes it to be true. .

3. This Answering Defendant lacks sufficient information to admit or deny the allegations contained in paragraph 3 of the Complaint, but believes it to be true.

4. This Answering Defendant admits that he is a resident of Los Angeles County, California, but denies the remaining allegations contained in paragraph 4 of the Complaint.

5. This Answering Defendant admits the allegations contained in paragraph 5 of the Complaint.

6. This Answering Defendant admits that Superpumper is an Arizona corporation with its principal place of business in Maricopa County, Arizona, but denies the remainder of the allegations contained in paragraph 6 of the Complaint.

7. This Answering Defendant denies the allegations contained in paragraph 7 of the Complaint.

8. This Answering Defendant lacks sufficient information to admit or deny the allegations contained in paragraph 8 of the Complaint and therefore denies the same.

9. This Answering Defendant denies the allegations contained in paragraph 9 of the Complaint.

10. This Answering Defendant admits that Snowshoe Petroleum is a New York Corporation, but denies the remainder of the allegations contained in paragraph 10 of the Complaint.

11. This Answering Defendant denies the allegations contained in paragraph 11 of the Complaint.

12. This Answering Defendant denies the allegations contained in paragraph 12 of the Complaint.

13. In response to the allegations contained in paragraph 13 of the Complaint, this Answering Defendant incorporates his responses to the proceeding allegations contained in the Complaint as if fully set forth herein..

14. This Answering Defendant admits the allegations contained in paragraph 14 of the

1 Complaint.
2 15. This Answering Defendant admits the allegations contained in paragraph 15 of the
3 Complaint.
4 16. This Answering Defendant admits the allegations contained in paragraph 16 of the
5 Complaint.
6 17. This Answering Defendant admits the allegations contained in paragraph 17 of the
7 Complaint.
8 18. The Judgment referred to in paragraph 18 of the Complaint speaks for itself, but has
9 since been voided nunc pro tunc.
10 19. The Judgment referred to in paragraph 19 of the Complaint speaks for itself, but has
11 since been voided nunc pro tunc.
12 20. The Judgment referred to in paragraph 20 of the Complaint speaks for itself, but has
13 since been voided nunc pro tunc.
14 21. This Answering Defendant admits that the documents speaks for itself
15 22. This Answering Defendant admits the allegations contained in paragraph 22 of the
16 Complaint.
17 23. This Answering Defendant denies the allegations contained in paragraph 23 of the
18 Complaint.
19 24. This Answering Defendant admits the allegations contained in paragraph 24 of the
20 Complaint.
21 25. This Answering Defendant admits the allegations contained in paragraph 25 of the
22 Complaint.
23 26. This Answering Defendant admits the allegations contained in paragraph 26 of the
24 Complaint.
25 27. The document referred to in paragraph 27 of the Complaint speaks for itself.
26 28. The document referred to in paragraph 28 of the Complaint speaks for itself.
27 29. The document referred to in paragraph 29 of the Complaint speaks for itself.
28 30. This Answering Defendant denies the allegations contained in paragraph 30 of the

1 Complaint.
2 31. This Answering Defendant admits the allegations contained in paragraph 31 of the
3 Complaint.
4 32. This Answering Defendant admits that Plaintiffs improperly filed the Confession.
5 33. This Answering Defendant denies the allegations contained in paragraph 33 of the
6 Complaint.
7 34. This Answering Defendant denies allegations contained in paragraph 34 of the
8 Complaint.
9 35. This Answering Defendant denies the allegations contained in paragraph 35 of the
10 Complaint.
11 36. In response to the allegations contained in paragraph 36 of the Complaint, this
12 Answering Defendant incorporates his responses to the proceeding allegations contained in the
13 Complaint as if fully set forth herein.
14 37. This Answering Defendant admits the allegations contained in paragraph 37 of the
15 Complaint.
16 38. This Answering Defendant denies the allegations contained in paragraph 38 of the
17 Complaint.
18 39. This Answering Defendant denies the allegations contained in paragraph 39 of the
19 Complaint.
20 40. This Answering Defendant denies the allegations contained in paragraph 40 of the
21 Complaint.
22 41. This Answering Defendant denies the allegations contained in paragraph 41 of the
23 Complaint.
24 42. This Answering Defendant denies the allegations contained in paragraph 42 of the
25 Complaint.
26 43. This Answering Defendant denies the allegations contained in paragraph 43 of the
27 Complaint.
28 44. This Answering Defendant denies the allegations contained in paragraph 44 of the

1 Complaint.
2 45. This Answering Defendant denies the allegations contained in paragraph 45 of the
3 Complaint.
4 46. This Answering Defendant denies the allegations contained in paragraph 46 of the
5 Complaint.
6 47. This Answering Defendant denies the allegations contained in paragraph 47 of the
7 Complaint.
8 48. This Answering Defendant denies the allegations contained in paragraph 48 of the
9 Complaint.
10 49. This Answering Defendant denies the allegations contained in paragraph 49 of the
11 Complaint.
12 50. In response to the allegations contained in paragraph 50 of the Complaint, this
13 Answering Defendant incorporates his responses to the proceeding allegations contained in the
14 Complaint as if fully set forth herein.
15 51. This Answering Defendant admits that the documents referred to in paragraph 51 of
16 the Complaint speak for themselves.
17 52. This Answering Defendant denies the allegations contained in paragraph 52 of the
18 Complaint.
19 53. This Answering Defendant denies the allegations contained in paragraph 53 of the
20 Complaint.
21 54. This Answering Defendant denies the allegations contained in paragraph 54 of the
22 Complaint.
23 55. This Answering Defendant denies the allegations contained in paragraph 55 of the
24 Complaint.
25 56. This Answering Defendant denies the allegations contained in paragraph 56 of the
26 Complaint.
27 57. This Answering Defendant denies the allegations contained in paragraph 57 of the
28 Complaint.

1 58. In response to the allegations contained in paragraph 58 of the Complaint, this
2 Answering Defendant incorporates his responses to the proceeding allegations contained in the
3 Complaint as if fully set forth herein.

4 59. This Answering Defendant admits that the documents referred to in paragraph 59 of
5 the Complaint speak for themselves.

6 60. This Answering Defendant denies the allegations contained in paragraph 60 of the
7 Complaint.

8 61. This Answering Defendant denies the allegations contained in paragraph 61 of the
9 Complaint.

10 62. This Answering Defendant denies the allegations contained in paragraph 62 of the
11 Complaint.

12 63. This Answering Defendant denies the allegations contained in paragraph 63 of the
13 Complaint.

14 64. In response to the allegations contained in paragraph 64 of the Complaint, this
15 Answering Defendant incorporates his responses to the proceeding allegations contained in the
16 Complaint as if fully set forth herein.

17 65. This Answering Defendant denies the allegations contained in paragraph 65 of the
18 Complaint.

19 66. This Answering Defendant denies the allegations contained in paragraph 66 of the
20 Complaint.

21 67. This Answering Defendant denies the allegations contained in paragraph 67 of the
22 Complaint.

23 68. This Answering Defendant denies the allegations contained in paragraph 68 of the
24 Complaint.

25 69. This Answering Defendant denies the allegations contained in paragraph 69 of the
26 Complaint.

27 70. This Answering Defendant denies the allegations contained in paragraph 70 of the
28 Complaint.

1 71. This Answering Defendant denies the allegations contained in paragraph 71 of the
2 Complaint.
3 72. This Answering Defendant denies the allegations contained in paragraph 72 of the
4 Complaint.
5 73. In response to the allegations contained in paragraph 73 of the Complaint, this
6 Answering Defendant incorporates his responses to the proceeding allegations contained in the
7 Complaint as if fully set forth herein.
8 74. This Answering Defendant denies the allegations contained in paragraph 74 of the
9 Complaint.
10 75. This Answering Defendant denies the allegations contained in paragraph 75 of the
11 Complaint.
12 76. This Answering Defendant denies the allegations contained in paragraph 76 of the
13 Complaint.
14 77. This Answering Defendant denies the allegations contained in paragraph 77 of the
15 Complaint.
16 78. This Answering Defendant denies the allegations contained in paragraph 78 of the
17 Complaint.
18 79. This Answering Defendant denies the allegations contained in paragraph 79 of the
19 Complaint.
20 80. This Answering Defendant denies the allegations contained in paragraph 80 of the
21 Complaint.
22 81. This Answering Defendant lacks sufficient information to admit or deny the
23 allegations contained in paragraph 81 of the Complaint and therefore denies the same.
24 82. In response to the allegations contained in paragraph 82 of the Complaint, this
25 Answering Defendant incorporates his responses to the proceeding allegations contained in the
26 Complaint as if fully set forth herein.
27 83. This Answering Defendant denies the allegations contained in paragraph 83 of the
28 Complaint.

84. This Answering Defendant denies the allegations contained in paragraph 84 of the Complaint.

85. This Answering Defendant denies the allegations contained in paragraph 85 of the Complaint.

AFFIRMATIVE DEFENSES

1. Plaintiffs have waived their claims.

2. Plaintiffs are estopped from proceeding with their claims.

3. Plaintiffs proceeded in bad faith and in violation of their duty to provide Defendant with the benefit of his bargain.

4. Plaintiffs have breached their contractual promises.

5. To the extent Plaintiffs are attempting to enforce unwritten provisions, the statute of frauds prohibits them from doing so.

6. Plaintiffs have been unjustly enriched by virtue of their false assertions and by and through instituting this legal proceeding.

7. The Plaintiffs' Complaint is an abuse of process and is being maliciously prosecuted.

8. The Plaintiffs, by and through their representatives and partners, were actively negligent.

9. The Plaintiffs, by and through their representatives and partners, are comparatively negligent to the extent that Plaintiffs' negligence exceeds the negligence, if any, of this Answering Defendant.

10. The Plaintiffs have failed and refused to mitigate the damages, if any, they have sustained.

11. Laches bars Plaintiffs' claims.

12. The Plaintiffs, by and through their manager, representatives and partners, expressly consented to and authorized the conduct of the Defendant now complained of and Plaintiffs are therefore estopped from recovering on their claim.

13. The cause of Plaintiffs' damages, if any, is a result of their own inept conduct and in the alternative, is caused by third parties unrelated to the Defendant named herein.

14. Plaintiffs' negligent conduct proximately caused whatever damages they have sustained.

15. This Answering Defendant is entitled to setoff.

16. All alleged improper acts allegedly committed by this Answering Defendant was accepted, approved and ratified by the Plaintiffs.

17. Plaintiffs' Complaint fails to state claims upon which relief can be granted.

18. Plaintiffs' claims are barred by the election of remedies.

19. Discovery has not yet commenced and this Answering Defendant reserves the right to amend his Answer to include additional affirmative defenses as the discovery process proceeds.

WHEREFORE, Defendant requests judgment in his favor against the Plaintiffs and further requests that said judgment include an award of attorney's fees and Court costs against the Plaintiffs.

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 2nd day of June, 2014.

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

BARRY L. BRESLOW, ESQ.
FRANK C. GILMORE, ESQ.
Attorneys for Attorneys for Defendants Snowshoe
Petroleum, Inc., and Paul Morabito, individually and
as Trustee of the Arcadia Living Trust

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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 ANSWER TO COMPLAINT OF PAUL MORABITO, INDIVIDUALLY AND AS TRUSTEE OF THE ARCADIA LIVING TRUST 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.
John Desmond, Esq.
Brian Irvine, Esq.
Gordon Silver
100 West Liberty Street, Suite 940
Reno, Nevada 89501

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

Gerald Gordon, Esq.
ggordon@gordonsilver.com

John Desmond, Esq.
jdesmond@gordonsilver.com

Brian Irvine, Esq.
birvine@gordonsilver.com

— by personal delivery/hand delivery addressed to:

— by facsimile (fax) addressed to:

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

DATED: This 2nd day of June, 2014.



1 **3795**
2 **BARRY L. BRESLOW, ESQ. – NSB #3023**
3 **bbreslow@rbsllaw.com**
4 **FRANK C. GILMORE, ESQ. - NSB #10052**
5 **krobison@rbsllaw.com**
6 **Robison, Belaustegui, Sharp & Low**
7 **A Professional Corporation**
8 **71 Washington Street**
9 **Reno, Nevada 89503**
10 **Telephone: (775) 329-3151**
11 **Facsimile: (775) 329-7169**
12 **Attorneys for Defendant Snowshoe Petroleum, Inc.**

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
corporation

CASE NO.: CV13-02663

DEPT. NO.: B1

Plaintiffs,

vs.

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

Defendants.

DEFENDANT SNOWSHOE PETROLEUM, INC.'S REPLY IN SUPPORT OF MOTION
TO DISMISS COMPLAINT FOR LACK OF PERSONAL JURISDICTION

(NRCP 12(b)(2))

Defendant Snowshoe Petroleum, Inc. ("SPI"), by and through its attorneys of
record, hereby Replies in support of its Motion for Order dismissing Plaintiff's Complaint
on the basis that this Court lacks personal jurisdiction pursuant to Nevada's long-arm

statute. This Reply is made and supported by NRCP 12(b)(2), the Memorandum of Points and Authorities below, and the Declaration of Salvatore Morabito.

MEMORANDUM OF POINTS AND AUTHORITIES IN REPLY

I. INTRODUCTION

Plaintiff's JH, Inc., Jerry Herbst, and Berry-Hinckley Enterprises (collectively "Herbst") spend the entirety of the Opposition memorandum trying the facts of their case to this Court, and spend none of the Opposition addressing the pertinent and relevant jurisprudence of personal jurisdiction. Herbst makes incorrect factual conclusions, and improper legal analysis that renders their opposition meritless.

First, Herbst argues in its Opposition that the burden of proving the reasonableness of jurisdiction is on the Defendant moving party. (Opposition, p. 6:17). Herbst is wrong, and their citation is in direct conflict with Nevada's preeminent case on the exercise of personal jurisdiction.

Second, Snowshoe Petroleum, Inc. ("SPI") is a separate legal entity and is entitled to due process (through the long-arm statute and the constitution) on its own. The law is clear that Defendants are not to be evaluated collectively for purposes of personal jurisdiction analysis. Whether or not this Court may exercise jurisdiction over the other Defendants, or some of them, is entirely irrelevant as it concerns SPI.

Third, Herbst repeatedly references a "Nevada asset" which they believe gives this Court a basis for exercising jurisdiction. There is no Nevada asset. SPI acquired the assets of an Arizona corporation (Defendant Superpumper), which had previously been merged with a Nevada corporation that *held the shares* of Superpumper, the Arizona corporation. There never were any Nevada assets. Accordingly, no transfer ever occurred in Nevada.

Lastly, SPI is a New York corporation that never availed itself of anything ever having to do with Nevada or its laws. SPI principal Salvatore Morabito, by then an Arizona resident (See Declaration attached to Motion), formed SPI in New York for the purpose of acquiring an Arizona asset. The transfer of the Superpumper asset had

nothing to do with New York.

For these reasons, the Motion to Dismiss for lack of personal jurisdiction must be granted.

II. ARGUMENT

A. The Burden Never Shifts To SPI Once It Has Challenged The Reasonable Exercise Of Personal Jurisdiction; Herbst Has Not Presented Any Evidence That SPI Has Minimum Contacts With Nevada.

Herbst's argument as to the respective burden of proof is plainly erroneous. Herbst relies on a US District Court case that flies in the face of established Nevada law on the subject. The mechanism and procedure for determining personal jurisdiction in this State is well-set and provided in depth in the *Trump* case. It can hardly be more plain:

The plaintiff must produce some evidence in support of all facts necessary for a finding of personal jurisdiction, **and the burden of proof never shifts to the party challenging jurisdiction.**

Trump v. Eighth Judicial Dist. Court, 109 Nev. 687, 692, 857 P.2d 740, 744 (1993) (citing *A.I. Trade Finance, Inc. v. Petra Bank*, 989 F.2d 76, 80 (2nd Cir.1993); *United Elec. Workers v. 163 Pleasant Street Corp.*, 987 F.2d 39, 43–44 (1st Cir.1993); *Conti v. Pneumatic Products Corp.*, 977 F.2d 978, 987 (6th Cir.1992); *Boit v. Gar-Tec Products, Inc.*, 967 F.2d 671, 675 (1st Cir.1992)).

Even after the Plaintiff has made a prima facie case (upon which the Court may accept "properly supported proffers of evidence by a plaintiff as true") the Plaintiff "must still prove personal jurisdiction at trial by a preponderance of the evidence." *Id.*

Herbst has done nothing to meet its burden that SPI has sufficient minimum contacts with the State of Nevada that are the subject of this action. Herbst has made allegations of wrongdoing, and has alleged Nevada connections of Paul Morabito. But Herbst's evidence provides nothing upon which this Court can conclude, upon a preponderance, that SPI has directed its activities toward this State and that the exercise over the corporation is reasonable.

1 **B. Herbst Incorrectly Contends That Because Jurisdiction Over**
2 **Some Defendants Is Proper That This Court Can Properly**
3 **Exercise Jurisdiction Over SPI.**

4 Herbst spends nearly its entire 13-page Motion (and hundreds of pages of
5 exhibits) attempting to convince the Court of the merits of its underlying claims
6 against SPI and the other Defendants. Herbst assumes that this Court will be
7 impressed by the vigor of the allegations, and the suggestions of serious
8 misconduct like fraud and conspiracy¹, such that the Court will ignore the
9 requirements of due process as to the single moving Defendant, SPI.

10 It is well-established that "each defendant's contacts with the forum State
11 must be assessed individually." See *Rush v. Savchuk*, 444 U.S. 320, 332, 100
12 S.Ct. 571, 579, 62 L.Ed.2d 516 (1980) ("The requirements of International Shoe
13 ... must be met as to each defendant over whom a state court exercises
14 jurisdiction"). In other words, the association with Nevada, or lack thereof, of the
15 other named Defendants is entirely irrelevant to the issue at hand. For example,
16 Paul Morabito's residential status is irrelevant to the actions of SPI if SPI never
17 intentionally and purposefully directed any activity toward the State of Nevada.
18 The transfer of the Superpumper asset was originated in Arizona and directed
19 toward New York, not Nevada. Nevada had no role in the transaction
20 whatsoever. (See Declaration of Salvatore Morabito, attached to the Motion).

21 ///

22 ///

23 ///

24 ///

25

¹ In its allegations of fraud, deception, and wrongdoing, Herbst necessarily implicates,
26 and impugns the character and integrity of Snowshoe's New York attorney, Dennis
27 Vacco. Mr. Vacco was formerly the United States Attorney for the Western District of
28 New York, who prosecuted white collar crime for the US Attorney's Office. Mr. Vacco
 was then the elected Attorney General of the State of New York before entering private
 practice.

1 **C. Herbst Refers To A Non-Existent "Nevada Asset" As The Basis**
2 **For Jurisdiction.**

3 Herbst repeatedly refers to a "Nevada asset" in its Opposition.
4 (Opposition, p.2:14). Unsurprisingly, nowhere does Herbst explain, identify or
5 quantify this so-called Nevada asset. Herbst cannot do so because there is no
6 Nevada asset. In September 2010, Consolidated Western Corporation ("CWC")
7 held all the shares of an Arizona corporation called Superpumper. Superpumper
8 owned gas stations and convenience stores only in Arizona. In 2010,
9 Superpumper merged with its parent company CWC. Throughout this entire
10 process, there was never a Nevada asset that was acquired by Superpumper or
11 by SPI when it acquired the shares of Superpumper through the alleged
12 "transfer." (See Declaration of Salvatore Morabito, attached hereto as **EXHIBIT**
13 **1**).

14 Accordingly, the transfer of Superpumper's interest to SPI occurred while
15 the principles of SPI resided in Arizona and California, which involved the
16 acquisition of an Arizona corporation which owned Arizona real property. There
17 is no Nevada asset, and the events that gave rise to this lawsuit against SPI
18 have no connection to the State of Nevada.

19 **IV. CONCLUSION**

20 There is no basis for exercise of personal jurisdiction over SPI. SPI has never had
21 any contact with Nevada. Plaintiff cannot sustain its burden by producing facts showing
22 that SPI has ever availed itself of the laws and protections of Nevada, nor that it would
23 be reasonable for SPI to be haled into court here. The Motion to Dismiss should be
24 granted, and SPI prays the Court do so.

25 ///

26 ///

27 ///

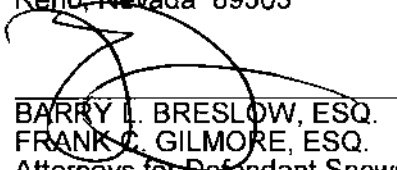
28 ///

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 6th day of June, 2014.

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



BARRY L. BRESLOW, ESQ.
FRANK C. GILMORE, ESQ.
Attorneys for Defendant Snowshoe Petroleum,
Inc.

J:\WPData\BLB\14359.001 Snowshoe adv. HerstIP-Reply ISO Motion to Dismiss for Lack of Personal Jurisdiction.6.4.14.doc

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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 _

**DEFENDANT SNOWSHOE PETROLEUM, INC.'S REPLY IN SUPPORT OF MOTION
TO DISMISS COMPLAINT FOR LACK OF PERSONAL JURISDICTION (NRCP**

12(b)(2) 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.
John Desmond, Esq.
Brian Irvine, Esq.
Gordon Silver
100 West Liberty Street, Suite 940
Reno, Nevada 89501

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

Gerald Gordon, Esq.
ggordon@gordonsilver.com

John Desmond, Esq.
jdesmond@gordonsilver.com

Brian Irvine, Esq.
birvine@gordonsilver.com

_____ by personal delivery/hand delivery addressed to:

_____ by facsimile (fax) addressed to:

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

DATED: This 6 day of June, 2014.



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

LIST OF EXHIBITS

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
--------------------	--------------------	---------------------

1	Declaration of Salvatore Morabito	2
---	-----------------------------------	---

EXHIBIT 1

EXHIBIT 1

1 **BARRY L. BRESLOW, ESQ. – NSB #3023**
2 bbreslow@rbsllaw.com
3 **FRANK C. GILMORE, ESQ. - NSB #10052**
4 krobison@rbsllaw.com
5 **Robison, Belaustegui, Sharp & Low**
6 A Professional Corporation
7 71 Washington Street
8 Reno, Nevada 89503
9 Telephone: (775) 329-3151
10 Facsimile: (775) 329-7169
11 Attorneys for Defendant Snowshoe Petroleum, Inc.

12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
corporation

CASE NO.: CV13-02663

DEPT. NO.: B1

Plaintiffs,

vs.

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

Defendants.

**DECLARATION OF SALVATORE MORABITO IN SUPPORT OF SNOWSHOE
PETROLEUM'S REPLY IN SUPPORT OF MOTION TO DISMISS FOR LACK OF
PERSONAL JURISDICTION**

I, SALVATORE MORABITO, being first duly sworn under penalty of perjury,
deposes and says:

1. I am an individual above the age of 18 and make the following statements
on my own personal knowledge, except where stated to be on my information and belief.

1 2. I have read the factual allegations contained in the Reply referenced above.
2 All the factual allegations attributed to me are true and based on my personal knowledge
3 and belief.

4 3. Snowshoe Petroleum, Inc. ("SPI") was incorporated in the State of New
5 York on or about September 29, 2010. It was incorporated at my direction.

6 4. In September 2010, Consolidated Western Corporation ("CWC") held all the
7 shares of an Arizona corporation called Superpumper. Superpumper owned gas stations
8 and convenience stores only in Arizona. In 2010, Superpumper merged with its parent
9 company CWC. Throughout this entire process, there was never a Nevada asset that
10 was acquired by Superpumper or by SPI when it acquired the shares of Superpumper
11 through the alleged "transfer."
12

13 Dated this 5th day of June, 2014.
14

15 
16

17 SALVATORE MORABITO
18
19
20
21
22
23
24
25
26
27
28

1 **2315**
2 **BARRY L. BRESLOW, ESQ. – NSB #3023**
3 bbreslow@rbsllaw.com
4 **FRANK C. GILMORE, ESQ. - NSB #10052**
5 krobison@rbsllaw.com
6 **Robison, Belaustegui, Sharp & Low**
7 A Professional Corporation
8 71 Washington Street
9 Reno, Nevada 89503
10 Telephone: (775) 329-3151
11 Facsimile: (775) 329-7169
12 Attorneys for Defendant Snowshoe Petroleum, Inc.

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
corporation

CASE NO.: CV13-02663

DEPT. NO.: B1

Plaintiffs,

vs.

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

Defendants.


DEFENDANT SUPERPUMPER, INC.'S MOTION TO DISMISS COMPLAINT
FOR LACK OF PERSONAL JURISDICTION
(NRCp 12(b)(2))

Defendant Superpumper, Inc. ("Superpumper"), by and through its attorneys of
record, hereby moves this Court for its Order dismissing Plaintiff's Complaint against it,
on the basis that this Court lacks personal jurisdiction pursuant to Nevada's long-arm
statute. This Motion is made and supported by NRCp 12(b)(2), the Memorandum of

1 Points and Authorities below, and the Declaration of Salvatore Morabito.

2 DATED this 19th day of June, 2014.

3 ROBISON, BELAUSTEGUI, SHARP & LOW
4 A Professional Corporation
5 71 Washington Street
6 Reno, Nevada 89503

7 
8 BARRY L. BRESLOW, ESQ.
9 FRANK C. GILMORE, ESQ.
10 Attorneys for Defendant Superpumper, Inc.

11 **MEMORANDUM OF POINTS AND AUTHORITIES**

12 **I. INTRODUCTION**

13 Plaintiff s JH, Inc., Jerry Herbst, and Berry-Hinckley Enterprises (collectively
14 "Herbst") have filed this lawsuit in an effort to summon Superpumper (and others) into
15 Nevada courts to answer for an alleged conspiracy which has no connection to Nevada.
16 Herbst does not even allege that Superpumper had any contacts with this forum state,
17 because Herbst well knows that Superpumper, aside from formerly being held by its
18 parent company Consolidated Western Corporation (a Nevada corporation), has *never*
19 had any contacts with Nevada, for any reason. Accordingly, Superpumper is not subject
20 to the jurisdiction of this Court and cannot be haled into Court on Herbst's claims for
21 fraud and conspiracy.

22 **II. RELEVANT FACTS**

23 Herbst's Complaint contains only a few paragraphs that allege facts regarding
24 Superpumper. None of the allegations support a basis for personal jurisdiction in
25 Nevada. Herbst has alleged that Superpumper is an Arizona corporation, with its
26 principal place of business in Maricopa County, and that Superpumper "was the recipient
27 of certain fraudulent transfers originating in Washoe County, Nevada." (Complaint, ¶ 6).
28 Herbst alleges that Salvatore Morabito is the Secretary and Vice-President of

1 Superpumper. (*Id.* at ¶ 9). Herbst then alleges that Defendant Paul Morabito owned
2 80% of the shares of CWC, and that CWC owned Superpumper. (*Id.* at ¶ 34(h)). Herbst
3 further alleges that on September 28, 2010, CWC was merged into Superpumper. (*Id.* at
4 ¶ 34(i)). Herbst finally alleges that Paul Morabito sold his stock in Superpumper to
5 Defendant Snowshoe Petroleum. (*Id.* at ¶ 34(j)). There are no other substantive
6 allegations against Superpumper. As shown below, Superpumper has never had any
7 transactions that "originated" in Washoe County, and Superpumper has never had any
8 contact with Nevada that justifies the exercise of personal jurisdiction against it.

9 Superpumper was incorporated in the State of Arizona. (See **Exhibit 1** attached
10 hereto, Declaration of Salvatore Morabito, ¶ 2) (hereinafter "Morabito Decl.").
11 Superpumper's principal office is located in Maricopa County, Arizona, and it owns gas
12 stations and convenience stores throughout Arizona. (*Id.*, ¶ 6). Superpumper has never
13 transacted business in Nevada. (*Id.*, ¶ 9). Superpumper has never sold products or
14 offered services in Nevada. (*Id.*, ¶ 10). Since its formation, Superpumper has never had
15 any significant contacts with the State of Nevada. (*Id.*, ¶ 11). Superpumper was formerly
16 owned entirely by its parent company, CWC. (*Id.*, ¶ 7). CWC was merged into
17 Superpumper in 2010, but Superpumper acquired no assets of value in the merger. (*Id.*)
18 CWC's interest in Superpumper was sold to Snowshoe Petroleum ("SPI") as part of the
19 merger. Throughout Superpumper's ownership change from CWC to SPI, Superpumper
20 acquired no assets and its business was not impacted. Superpumper was not involved
21 in the alleged transfers, insomuch as it neither transferred nor received anything of value
22 in the transactions. Superpumper's only involvement in the alleged transactions was to
23 have its shares sold by third persons. It had no active role in any transfers that resulted
24 in the alleged claims of fraud and conspiracy.

25 ///

26 ///

27 ///

28 ///

1 **III. ARGUMENT**

2 **A. Superpumper Is Not Subject To This Court's Jurisdiction**
3 **Under Nevada's Long-Arm Statute Or The Requirements Of**
4 **Due Process.**

5 Herbst has failed to plead, and cannot ultimately prove, sufficient facts to establish
6 personal jurisdiction over Superpumper. It is undisputed that Superpumper is an Arizona
7 corporation. Thus, to determine whether a non-resident defendant should be subject to
8 personal jurisdiction in Nevada, this Court must consider the reach of Nevada's long-arm
9 statute and the constitutional limitations of due process. Because neither avenue
10 provides a basis for jurisdiction over Superpumper, this Court should dismiss the claims
11 against Superpumper.

12 Once a defendant has challenged personal jurisdiction, the "plaintiff has the
13 burden of introducing competent evidence of essential facts which establish a prima facie
14 showing that personal jurisdiction exists." *Abbott-Interfast v. Eighth Judicial Dist. Court*,
15 107 Nev. 871, 873, 821 P.2d 1043, 1044 (1991). To make its prima facie showing, the
16 plaintiff must produce "some evidence in support of all facts necessary for a finding of
17 personal jurisdiction" and may not simply rely upon its allegations in the complaint.
18 *Trump v. Eighth Judicial Dist. Court*, 109 Nev. 687, 692, 857 P.2d 740, 744 (1993). This
19 burden of proof *never* shifts to defendant. (*Id.*) Thus, to obtain jurisdiction over a non-
20 resident defendant, the plaintiff must produce some evidence to show: (1) the
21 requirements of the forum state's long-arm statute have been satisfied, and (2) due
22 process is not offended by the exercise of jurisdiction. (*Id.* at 698). Because Nevada's
23 long-arm statute does not enumerate specific bases for jurisdiction and merely extends
24 personal jurisdiction to the limits of due process, the two-part test may be collapsed into
25 a single constitutional inquiry. (*Id.*; NRS §14.065(1) ("A court of this state may exercise
26 jurisdiction over a party to a civil action on any basis not inconsistent with the constitution
27 of this state or the Constitution of the United States."))

27 ///

28 ///

1 **1. *Superpumper Lacks Minimum Contacts With Nevada To***
2 ***Justify The Exercise Of Personal Jurisdiction.***

3 Due process prevents the exercise of personal jurisdiction over Superpumper in
4 this Court. To comply with the constitutional requirement of due process, Herbst must
5 demonstrate the existence of sufficient "minimum contacts" between Superpumper and
6 the forum state, "such that the maintenance of the suit does not offend traditional notions
7 of fair play and substantial justice." *Trump*, 109 Nev. at 698. Simply put, Superpumper
8 "must have sufficient contacts with the forum state to reasonably anticipate being haled
9 into court there." (*Id.* at 699).

10 Even if the plaintiff establishes sufficient minimum contacts between defendant
11 and the forum state, the plaintiff must also show that the exercise of jurisdiction is
12 reasonable. (*Id.*) The Nevada courts recognize two types of personal jurisdiction over a
13 non-resident defendant: general and specific. (*Id.*) General jurisdiction approximates a
14 defendant's physical presence within the forum, and requires that the defendant's
15 presence within the forum be so substantial or "continuous and systematic" that it may be
16 subject to suit in the forum for any claim. (*Id.*) Specific jurisdiction, by contrast, may only
17 be exercised over claims arising from the defendant's specific contacts with the forum as
18 that contact relates to the claims asserted. (*Id.*)

19 To establish specific jurisdiction, the plaintiff must show that (1) the defendant
20 purposefully availed itself of the privileges or laws of the forum state, or purposely
21 established contacts with the forum and affirmatively directed its conduct toward the
22 forum; *and* (2) the plaintiff's cause of action arises out of defendant's purposeful conduct
23 with the forum. (*Id.* at 699-700). In this case, Herbst cannot satisfy the requirements for
24 general or specific personal jurisdiction over Superpumper.

25 **2. *Herbst Cannot Establish General Personal Jurisdiction Over***
26 ***Superpumper.***

27 Superpumper has no contacts with Nevada. Herbst does not allege that
28 Superpumper has a systematic and continuous presence within this State. Herbst only

1 alleged that Superpumper is an Arizona corporation, and that the alleged transfers
2 "originated" in Washoe County. By omitting any allegation regarding a continuous
3 presence inside Nevada, Herbst concedes that no general jurisdiction exists.¹
4 (Complaint, ¶ 6).

5 Moreover, even if Herbst had attempted to allege general jurisdiction, it could
6 never meet its factual burden to prove general jurisdiction. The burden for proving
7 general jurisdiction is a substantial one. General jurisdiction only exists when a
8 defendant has contacts with the forum that are so substantial to deem the defendant
9 "present within the forum" for all purposes. *Trump*, 109 Nev. at 699. The Nevada courts
10 have concluded that general jurisdiction may not lie where the defendant is a non-
11 resident and the plaintiff has presented no evidence that (1) the defendant owns an
12 interest in any property within the forum; (2) has physically entered the state; (3) has
13 conducted business or engaged in any persistent course of conduct within the state; or
14 (4) derives any revenues from any goods consumed or services rendered within the
15 state. (*Id.* at 701-02).

16 In the instant case, Superpumper lacks even the minimum contacts with Nevada
17 necessary for specific jurisdiction, let alone the higher threshold for general jurisdiction.
18 Superpumper has never had any contact with Nevada whatsoever. There is no basis for
19 general jurisdiction against Superpumper in Nevada.

20 **B. There Is No Basis For "Conspiracy Jurisdiction" Against**
21 **Superpumper.**

22 It is possible that Herbst will contend that Superpumper should be subject to suit
23 here because it allegedly conspired with one-time Nevada residents. Without addressing
24 the lack of merit of a claim that essentially pleads that the shareholders of Superpumper
25 conspired with themselves, it is clear that any such conspiracy jurisdiction allegation
26

27 ¹ To the extent that plaintiff attempts to allege conspiracy jurisdiction, this theory – if at all
28 viable – only applies to specific jurisdiction and may not support a claim of general
jurisdiction. *Menalco, FZE v. Buchan*, 602 F. Supp. 2d 1186, 1194 (D. Nev. 2009).

1 must fail. Although the Nevada courts have not expressly rejected the theory of
2 conspiracy jurisdiction, the Ninth Circuit has noted that "a great deal of doubt" surrounds
3 the conspiracy theory's legitimacy.² *Menalco, FZE v. Buchan*, 602 F. Supp. 2d 1186,
4 1194 (D. Nev. 2009) (citing *Chirila v. Conforte*, 47 Fed. App'x 838, 842 (9th Cir. 2002)
5 (unpublished)). Several courts have outright rejected conspiracy jurisdiction because it
6 conflicts with the Supreme Court's requirement that each defendant's connection with the
7 forum state be examined independently. *See, e.g., Gutierrez v. Givens*, 1 F.Supp.2d
8 1077, 1083 n.1 (S.D. Cal. 1998); *Kipperman v. McCone*, 422 F.Supp. 860, 873 n.14
9 (N.D. Cal. 1976).

10 Even if this Court adopted the theory of conspiracy jurisdiction, Herbst cannot
11 establish the necessary facts to support this theory. The majority of courts that
12 recognize conspiracy jurisdiction require the plaintiff to allege specific overt acts that
13 occurred within the forum state to further the alleged conspiracy, or to allege substantial
14 acts in furtherance of the conspiracy within the forum, and that the co-conspirator knew
15 or should have known his co-conspirator would perform those acts in the forum.
16 *Menalco, FZE*, 602 F. Supp.2d at 1193 (citing *Underwager v. Channel 9 Australia*, 69
17 F.3d 361,364 (9th Cir. 1995)). A bare allegation of a conspiracy between the defendant
18 and a person within the personal jurisdiction of the court is simply not enough to
19 establish jurisdiction. *Chirila*, 47 Fed. App'x at 843 (quoting *Stauffacher v. Bennett*, 969
20 F.2d 455, 460 (7th Cir. 1992)). Further, if a plaintiff is attempting to assert jurisdiction
21 based on the contacts of a defendant's co-conspirator, the plaintiff must establish the
22 conspiracy relationship through which the contacts are attributed to defendants by at
23 least prima facie evidence. *See Trump*, 109 Nev. at 694-95 (discussing principle in
24 terms of agency relationship).

25 ² In *Davis v. Eighth Judicial District Court*, 97 Nev. 332, 338-39, 629 P.2d 1209, 1213
26 (1981), the Nevada Supreme Court held that it was "reasonable and constitutionally
27 permissible" to require out-of-state defendants to defend their actions in Nevada where
28 the plaintiff alleged that they participated in a conspiracy to cause injury to property
located within the state of Nevada. The court's decision, however, was not based on a
theory of conspiracy jurisdiction.

1 Here, Herbst has put forth only a bare allegation of a conspiracy between
2 Superpumper and the other Defendants. (Complaint, ¶ 83). Herbst has not alleged any
3 overt act committed in Nevada as part of the purported conspiracy, or that Superpumper
4 knew or should have known that any acts in further of the conspiracy would be
5 committed in Nevada.

6 C. **Superpumper Has Never Purposely Directed Any Conduct Toward**
7 **Nevada.**

8 To establish specific jurisdiction, the plaintiff must show by prima facie evidence
9 that the defendant purposely established contacts with the forum and affirmatively
10 directed its conduct at the forum. *Trump*, 109 Nev. at 699-700. Superpumper has done
11 neither.

12 Superpumper was formed in Arizona in the early 80's. Superpumper does
13 business only in Arizona. Superpumper has never availed itself of the privileges of doing
14 business in Nevada. See *Menalco, FZE*, 602 F.Supp.2d at 1194 ("Evidence of availment
15 is typically action taking place in the forum"). Superpumper's lack of minimum contacts
16 with Nevada precludes the exercise of personal jurisdiction over them in Nevada.

17 As far as Superpumper is concerned, the alleged "Transfer" only *regarded*
18 Superpumper shares, it did not *include or involve* Superpumper in any meaningful way.
19 This is a material difference that defeats Plaintiff's claim for jurisdiction. There is no
20 dispute that Superpumper is a legitimate going concern that owns property, employs
21 workers, sells goods, and pays taxes. Superpumper's shares were once owned by
22 CWC. CWC merged into Superpumper, its subsidiary, and then Superpumper shares
23 were sold to SPI. At no time did Superpumper acquire anything of value. Rather,
24 Superpumper was the asset that was transferred, rather than the beneficiary of any
25 alleged transfer. Herbst does not offer any substantive allegation in the Complaint to the
26 contrary.

27 Even if Superpumper were somehow involved in the alleged conspiracy (there are
28 no allegations of Superpumper's active involvement), Herbst cannot show that the sale of

1 Superpumper's shares had anything to do with Nevada. Specific jurisdiction requires
2 that the cause of action be intimately related to the forum, and not based on a "random,"
3 "fortuitous," or "attenuated" relationship. *Trump*, 109 Nev. at 700 (citing *Munley v. Dist.*
4 *Court*, 104 Nev. 492,495-96 (1988)). "The cause of action must arise from the
5 consequences in the forum state of the defendant's activities, and those activities, or the
6 consequences thereof, must have a substantial enough connection with the forum state
7 to make the exercise of jurisdiction over the defendant reasonable." *Trump*, 109 Nev. at
8 700 (citations omitted). The quality rather than the quantity of the defendant's contacts
9 will affect the determination of jurisdiction. (*Id.*)

10 How or where Superpumper's shares are sold is not something that Superpumper
11 controls, it would be controlled by the shareholders. It is well-established that "each
12 defendant's contacts with the forum State must be assessed individually." See *Rush v.*
13 *Savchuk*, 444 U.S. 320, 332, 100 S.Ct. 571, 579, 62 L.Ed.2d 516 (1980) ("The
14 requirements of International Shoe . . . must be met as to each defendant over whom a
15 state court exercises jurisdiction"). The "contacts" in this context involve the active and
16 purposeful availment of the defendant in the forum state.

17 Here, at no time has Superpumper had contacts with Nevada. At no time did
18 Superpumper purposely direct any action towards this forum to subject them to the
19 jurisdiction of Nevada. Because Superpumper lacks any contacts with Nevada, requiring
20 it to defend claims in this forum exceeds the reach of the long-arm statute and offends
21 the traditional notions of fair play and substantial justice.

22 **IV. CONCLUSION**


23 There is no basis for exercise of personal jurisdiction over Superpumper.
24 Superpumper has never had any contact with Nevada. Plaintiff cannot sustain its burden
25 by producing facts showing that Superpumper has ever availed itself of the laws and
26 protections of Nevada, nor that it would be reasonable for Superpumper to be haled into
27 court here. The Motion to Dismiss should be granted, and Superpumper prays the Court
28 do so.

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 19th day of June, 2014.

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


BARRY L. BRESLOW, ESQ.
FRANK C. GILMORE, ESQ.
Attorneys for Defendant Superpumper, Inc.

J:\WPData\BLB\14359.002 Superpumper adv. Herbst et al\P-Motion to Dismiss for Lack of Personal Jurisdiction.doc

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 **DEFENDANT SUPERPUMPER, INC.'S MOTION TO DISMISS COMPLAINT FOR LACK OF PERSONAL JURISDICTION** (NRCP 12(b)(2)) 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.
John Desmond, Esq.
Brian Irvine, Esq.
Gordon Silver
100 West Liberty Street, Suite 940
Reno, Nevada 89501

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

Gerald Gordon, Esq.
ggordon@gordonsilver.com

John Desmond, Esq.
jdesmond@gordonsilver.com

Brian Irvine, Esq.
birvine@gordonsilver.com

by personal delivery/hand delivery addressed to:

by facsimile (fax) addressed to:

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

DATED: This 19th day of June, 2014.



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

LIST OF EXHIBITS

EXHIBIT NO.	DESCRIPTION	NO. OF PAGES
1	Declaration Of Salvatore Morabito In Support Of Superpumper, Inc.'S Motion To Dismiss For Lack Of Personal Jurisdiction	2

EXHIBIT 1

EXHIBIT 1

1 **BARRY L. BRESLOW, ESQ. – NSB #3023**
bbreslow@rbsllaw.com
2 **FRANK C. GILMORE, ESQ. - NSB #10052**
krobison@rbsllaw.com
3 **Robison, Belaustegui, Sharp & Low**
A Professional Corporation
4 71 Washington Street
Reno, Nevada 89503
5 Telephone: (775) 329-3151
Facsimile: (775) 329-7169
6 Attorneys for Defendant Snowshoe Petroleum, Inc.

7
8
9 **IN THE SECOND JUDICIAL DISTRICT FOR THE STATE OF NEVADA**
10 **IN AND FOR THE COUNTY OF WASHOE**

11 JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
12 HINCKLEY INDUSTRIES, a Nevada
corporation

CASE NO.: CV13-02663

DEPT. NO.: B1

13
14 Plaintiffs,

15 vs.

16 PAUL MORABITO, individually and as
Trustee of the ARCADIA LIVING TRUST;
17 SUPERPUMPER, INC., an Arizona
corporation; EDWARD BAYUK, individually
and as Trustee of the EDWARD WILLIAM
18 BAYUK LIVING TRUST; and SNOWSHOE
PETROLEUM, INC., a New York
19 corporation,

20 Defendants.
21 _____/

22 **DECLARATION OF SALVATORE MORABITO IN SUPPORT OF SUPERPUMPER,**
23 **INC.'S MOTION TO DISMISS FOR LACK OF PERSONAL JURISDICTION**

24 I, SALVATORE MORABITO, being first duly sworn under penalty of perjury,
25 deposes and says:

- 26 1. I am an individual above the age of 18 and make the following statements
27 on my own personal knowledge, except where stated to be on my information and belief.
28 2. Superpumper, Inc., was incorporated in the State of Arizona in 1982.

1 3. Its current shareholders are myself and Edward Bayuk, a California
2 resident.

3 4. I am a dual Canadian/American citizen and presently a resident of the State
4 of Arizona

5 5. I am the Vice-President and Secretary of Superpumper.

6 6. Superpumper's principal office is located in Maricopa County, Arizona, and
7 it owns gas stations and convenience stores throughout Arizona.

8 7. Consolidated Western Corporation ("CWC") formerly owned all the shares
9 of Superpumper. CWC was merged into Superpumper in 2010 as a parent/subsidiary
10 merger. Superpumper acquired no other assets of value in the merger. Superpumper
11 has never held or owned any Nevada assets of any value.

12 8. Superpumper was never the "recipient of certain fraudulent transfers"
13 because Superpumper never received anything of value in any of the alleged
14 transactions. Superpumper has always owned and maintained Arizona gas stations and
15 convenience stores and acquired nothing from any of the alleged transactions other than
16 to merge with its parent company CWC.

17 9. Superpumper has never transacted business in Nevada.

18 10. Superpumper has never sold products or offered services in Nevada.

19 11. Since its formation, Superpumper has never had any significant contacts
20 with the State of Nevada.

21 12. Superpumper has never had a physical, business, or economic presence in
22 Nevada.

23 Dated this 18th day of June, 2014.

24
25
26
27
28

SALVATORE MORABITO

1 **2645**
GORDON SILVER
2 GERALD M. GORDON
Nevada Bar No. 229
3 Email: ggordon@gordonsilver.com
JOHN P. DESMOND
4 Nevada Bar No. 5618
Email: jdesmond@gordonsilver.com
5 BRIAN R. IRVINE
Nevada Bar No. 7758
6 Email: birvine@gordonsilver.com
100 West Liberty Street
7 Suite 940
Reno, Nevada 89501
8 Tel: (775) 343-7500
Fax: (775) 786-0131

9 *Attorneys for Plaintiffs*

10 **IN THE SECOND JUDICIAL DISTRICT COURT OF**
11 **THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE**

12 JH, INC., a Nevada corporation; JERRY
13 HERBST, an individual; and BERRY-
HINCKLEY INDUSTRIES, a Nevada
14 corporation,

15 Plaintiffs,

16 vs.

17 PAUL MORABITO, individually and as
Trustee of the ARCADIA LIVING TRUST;
18 SUPERPUMPER, INC., an Arizona
corporation; EDWARD BAYUK,
19 individually and as Trustee of the EDWARD
WILLIAM BAYUK LIVING TRUST; and
20 SNOWSHOE PETROLEUM, INC., a New
York corporation,

21 Defendants.
22
23

CASE NO.: CV13-02663

DEPT. NO.: 1

OPPOSITION TO MOTION TO DISMISS

24 Plaintiffs JH, INC. ("JH"), JERRY HERBST ("Herbst") and BERRY-HINCKLEY
25 INDUSTRIES ("BHI," together with JH and Herbst, the "Plaintiffs"), hereby respectfully submit
26 their Opposition to Defendant Superpumper, Inc.'s ("Superpumper") Motion to Dismiss
27 Complaint for Lack of Personal Jurisdiction (NRCP 12(b)(2)) (the "Motion"). This Opposition
28 is supported by the following Memorandum of Points and Authorities and exhibits thereto, the

1 pleadings and papers on file herein, and any other material this Court may wish to consider.

2 MEMORANDUM OF POINTS AND AUTHORITIES

3 I.

4 Factual and Procedural Background

5 A. *The Prior State Court Action and Judgment*

6 This action was filed on December 17, 2013. This action is related to and stems from a
7 prior case before Second Judicial District Court. That case resolved a dispute between Plaintiffs
8 and Paul Morabito and Consolidated Nevada Corporation ("CNC") regarding the sale of BHI
9 stock to JH pursuant to an Amended and Restated Stock Purchase Agreement (the "ARSPA").
10 In that case, Paul Morabito and CNC filed a lawsuit against the Plaintiffs, captioned
11 *Consolidated Nevada Corp., et al. v. JH, et al.*, (the "State Court"), Case No. CV07-02764
12 (together with all claims and counterclaims, the "State Court Action"). Plaintiffs filed numerous
13 counterclaims in the State Court Action against Paul Morabito and CNC, including, but not
14 limited to, fraud in the inducement, misrepresentation, and breach of contract relating to the
15 ARSPA. Plaintiffs also filed a Third-Party Complaint in the State Court Action against the
16 shareholders of CNC, including Salvatore Morabito (Paul Morabito's brother), and Edward
17 Bayuk (Paul Morabito's "boyfriend and longtime companion"). **Exhibit 1**, Affidavit of Brian R.
18 Irvine; **Exhibit 2**, Fifth Amendment and Restatement of the Trust Agreement for the Arcadia
19 Living Trust at ¶1.1.

20 During his ownership of the Nevada entity BHI, Morabito transferred BHI assets to his
21 related entities. Specifically, in 2006, Morabito caused \$3,967,009 to be transferred from BHI to
22 Superpumper. **Exhibit 3**, Chart: BHI Electronic Funds Transfers, January 1, 2006 to December
23 31, 2006. In addition, during trial, it was shown that Morabito and CNC caused BHI assets to be
24 used for the benefit of Morabito's other entities, including Superpumper. For example, Section
25 6.4 of the ARSPA stated that "from February 8, 2007 to the Closing Date....Seller will operate
26 the Business in the ordinary course consistent with past practice..." The ARSPA further stated
27 that the CNC would not...sell or transfer any assets of the Business, other than in the ordinary
28 course of business." This was known as the "standstill provision" of the ARSPA. Despite the

standstill provision, Morabito and CNC paid Superpumper's legal fees to at least two firms with BHI assets:

<u>Date</u>	<u>Firm</u>	<u>Amount</u>
March 21, 2007	Perkins Coie	\$10,000
April 17, 2007	Lewis & Roca	\$60,179
May 4, 2007	Lewis & Roca	\$76,377

Exhibit 4, Legal and Accounting Fees paid by BHI on behalf of Superpumper, JH78636-JH78639; JH78653-JH78662; JH78703-JH78719. Therefore, despite clear obligations to not do so, Morabito continually caused assets from BHI to be used for the benefit of his other entities, including Superpumper.

On September 13, 2010, the State Court entered an oral judgment against Paul Morabito and CNC in favor of Plaintiffs. Specifically, the State Court found that Paul Morabito and CNC fraudulently induced JH and Herbst to enter into the ARSPA and ruled in favor of JH and Herbst against Morabito on other fraud-based claims. On October 12, 2010, the State Court entered its findings of fact and conclusions of law which set forth the legal and factual basis for a forthcoming state court judgment, including fraud in the inducement. On August 23, 2011, the State Court entered a judgment awarding Plaintiffs total damages in the amount of \$149,444,777.80 for actual fraud, representing both compensatory and punitive damages as well as an award of attorneys' fees and costs (the "Nevada Court Judgment").

B. Punitive Damages Discovery and the Fraudulent Transfers

The parties subsequently conducted discovery related to the net worth of Paul Morabito to prepare for a hearing on punitive damages. As part of that discovery, Plaintiffs obtained certain documents and deposed Mr. Morabito. **Exhibit 1**, Affidavit of Brian R. Irvine. Plaintiffs learned through net worth discovery that almost immediately following the State Court's oral pronouncement of judgment, Defendants had engaged in a series of fraudulent transfers in an

1 effort to prevent Plaintiffs from collecting on the State Court Judgment and to protect Paul
2 Morabito from having any of his assets seized. *Id.* The vast majority of those transfers occurred
3 shortly after the State Court entered its September 2010 oral findings of fact and conclusions of
4 law. *Id.* Plaintiffs believe that the transfers were intentional and in direct contravention of the
5 State Court's findings made in the State Court Judgment. *Id.*

6 The transaction that is implicated in this Opposition is the post-judgment merger of Paul
7 Morabito's interest in a Nevada corporation formerly known as Consolidated Western
8 Corporation ("CWC"). Up until September 28, 2010 (about two weeks after this Court entered
9 its oral fraud judgment against Paul Morabito), CWC had three shareholders, Paul Morabito,
10 Salvatore Morabito and Bayuk. **Exhibit 5**, Unanimous Written Consent of the Directors and
11 Shareholders of CWC. Importantly, at the time, CWC was the sole owner of Superpumper.
12 **Exhibit 6**, Unanimous Written Consent of the Board of Directors and Sole Shareholder of
13 Superpumper.

14 On September 28, 2010, nearly two weeks to the day after oral pronouncement of the
15 State Court judgment, CWC was merged into Superpumper. **Exhibit 7**, Plan of Merger; **Exhibit**
16 **8**, Articles of Merger; **Exhibit 6**, Unanimous Written Consent of the Board of Directors and Sole
17 Shareholder of Superpumper. The effect was to merge the parent CWC, a Nevada company, into
18 the subsidiary, Superpumper, an Arizona company. *Id.*

19 At the time of the merger, Paul Morabito's 2009 personal income tax return showed the
20 tax basis of Paul Morabito's shares of stock in CWC to be \$5,588,661. **Exhibit 9**, 2009 Federal
21 Income Tax Return for Paul A. Morabito at RBSL 00427. Therefore, the merger effectively took
22 at least \$5,588,661 owned by a Nevada judgment debtor out of Nevada and put it into an Arizona
23 company.

24 Shortly thereafter, on September 30, 2010, in apparent further attempts to evade the
25 Nevada judgment, Morabito sold his post-merger interest in Superpumper to Snowshoe
26 Petroleum, Inc. ("Snowshoe"), a company formed by at the direction Morabito's brother,

27

28

1 Salvatore Morabito, and Morabito's domestic partner, Edward Bayuk¹. Snowshoe was
2 apparently created post-judgment for the sole purpose of owning an interest in Superpumper.

3 In sum, Superpumper received numerous transfers from BHI, a Nevada Company. In
4 2006, Superpumper received nearly \$4,000,000 dollars at the direction of Morabito, a Nevada
5 judgment debtor. During the sale of BHI, and during a time when there should be no transfers of
6 BHI assets outside the ordinary course of BHI business, Morabito caused BHI to pay
7 Superpumper obligations to its legal counsel in the amount of nearly \$150,000. Thereafter, once
8 the oral judgment in the Nevada had been entered, Morabito acted to divest himself of his
9 interest in CWC (a Nevada corporation) by merging CWC, the parent, into Superpumper, the
10 subsidiary and an Arizona corporation. In 2009, Morabito's tax basis in CWC was \$5,588,661.
11 By virtue of CWC's merger into Superpumper, Superpumper knowingly and intentionally
12 received value from a Nevada judgment debtor. These actions by Superpumper are intentional,
13 significant and directly specific to this case and this forum. Accordingly, personal jurisdiction
14 over Superpumper has been satisfied.

15 II.

16 Legal Argument

17 To be clear, Plaintiffs are not asserting that this Court has general jurisdiction over
18 Superpumper. Instead, specific jurisdiction exists over Superpumper, "which exists where a
19 cause of action arises from a defendant's contacts with the forum." *Casentini v. Ninth Judicial*
20 *Dist. Ct.*, 110 Nev. 721, 726, 877 P.2d 535, 538-39 (1994). This Court can exercise specific
21 jurisdiction over a non-resident defendant when (1) the non-resident defendant purposefully
22 directed its activities toward the forum state or performed some act by which it purposefully
23 availed itself of the privileges of conducting activities in the forum; (2) the plaintiff's claim

24 ¹ Interestingly, Snowshoe was formed by Paul Morabito's domestic partner, Edward Bayuk, who lived in Reno and
25 owned real property in Reno, Exhibit 10, Relevant portions of the January 22, 2010 Deposition of Edward Bayuk at
26 p. 8, lines 17-20; Exhibit 11, November 10, 2005 Grant Bargain and Sale Deed, and by Paul Morabito's brother
27 Salvatore Morabito, the current Chief Executive Officer of Snowshoe, who admittedly was also a resident of Reno,
28 Nevada as of January 2010, approximately eight months before the fraudulent transfers at issue in this case occurred.
Exhibit 12, Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito at p. 9, lines 7-14. As of
September 28, 2010, Edward Bayuk has been the President of Superpumper. As of May 9, 2014, Salvatore
Morabito has been the Vice President and Secretary of Superpumper. Exhibit 13, printout of Arizona Corporation
Commission corporate listing for Superpumper, Inc.

1 arises out of or relates to the defendant's forum-related activities; and (3) the exercise of
2 jurisdiction is reasonable. *Casentini*, 110 Nev. at 726-27, 877 P.2d at 539; *Pat Clark Sports, Inc.*
3 *v. Champion Trailers, Inc.*, 487 F.Supp2d 1172, 1176 (D. Nev. 2007). Under this three-prong
4 test, "the plaintiff bears the burden of satisfying the first two prongs of the test, but if the plaintiff
5 does so, 'the burden then shifts to the defendant to 'present a compelling case' that the exercise
6 of jurisdiction would not be reasonable.'" ² *Pat Clark Sports, Inc.*, 487 F.Supp.2d at 1176.

7 Moreover, it is critical to note that the plaintiff opposing a motion to dismiss "is not
8 required to immediately show by a preponderance of the evidence that jurisdictional requisites
9 are met. Initially, the opposing party need only make a prima facie showing of jurisdiction."
10 *Casentini*, 110 Nev. at 725. In *Trump v. District Court*, 109 Nev. 687, 857 P.2d 740 (1993), the
11 Nevada Supreme Court explained this point and stated:

12 Once a defendant challenges personal jurisdiction, the plaintiff may proceed to
13 show jurisdiction by one of two distinct processes. In the more frequently utilized
14 process, a plaintiff may make a prima facie showing of personal jurisdiction prior
15 to trial and then prove jurisdiction by a preponderance of the evidence at trial.
16 "When a challenge to personal jurisdiction is made, the plaintiff has the burden of
17 introducing competent evidence of essential facts which establish a prima facie
18 showing that personal jurisdiction exists." [Citations omitted.]

19 ... "In determining whether a prima facie showing has been made, the district
20 court is not acting as a fact finder. It accepts properly supported proffers of
21 evidence by a plaintiff as true." [Citation omitted.] However, the plaintiff must
22 introduce some evidence and may not simply rely on the allegations of the
23 complaint to establish personal jurisdiction.

24 *Id.* at 692-93, 857 P.2d at 743-44.

25 Here, Plaintiffs have presented this Court with evidence outside of the allegations in the
26 Complaint that make a prima facie showing that (1) Superpumper performed acts by which it
27 purposely availed itself to this Court's jurisdiction; and (2) Plaintiffs' claims against
28 Superpumper arise directly out of Superpumper's Nevada-related activities. In addition, the

² Superpumper attempts to argue in its Motion that it is the Plaintiffs' burden to show that the exercise of personal jurisdiction is reasonable. This statement is incorrect and is belied by the court's analysis in *Pat Clark Sports, Inc. v. Champion Trailers, Inc.*, 487 F.Supp2d 1172, 1176 (D. Nev. 2007).

1 exercise of personal jurisdiction in this case comports with notions of fair play and substantial
2 justice.

3 ***A. Superpumper performed acts by which it purposely availed itself to this Court's***
4 ***jurisdiction, and Plaintiffs' claims against Superpumper arise directly out of***
5 ***Superpumper's Nevada-related activities.***

6 The underlying judgment in this case relates to Morabito's sale of BHI to Plaintiffs.
7 Throughout Morabito's ownership of BHI, Superpumper routinely received funds from BHI, a
8 Nevada company. In fact, Superpumper received nearly \$4,000,000 in 2006. Later, during the
9 transaction for the sale of BHI to JH, and in violation of the ARSPA, Morabito caused BHI to
10 pay legal fees for the benefit of Superpumper. Superpumper clearly availed itself to this Court's
11 jurisdiction by accepting the funds from BHI.

12 Moreover, post-judgment, Superpumper, the Arizona subsidiary, was merged with CWC,
13 a Nevada corporation, in order to facilitate the fraudulent transfer of a significant Nevada asset
14 from a Nevada judgment debtor, all in an effort to evade the judgment itself. Given the timing,
15 and the effort to move the asset from Nevada to an entity formed in Arizona (and later sold to a
16 NY company) and from Paul Morabito to related third-parties, it seems clear that this was done
17 at the direction of Paul Morabito and his co-conspirators with the intent to stop or hinder
18 Plaintiffs from collecting on their judgment. Specifically:

- 19 • In 2009, Morabito's tax returns indicate a tax basis in CWC, a Nevada company, of
20 \$5,588,661. **Exhibit 7.**
- 21 • CWC's three shareholders were Paul Morabito, Salvatore Morabito and Bayuk. **Exhibit**
22 **3.**
- 23 • On September 28, 2010, less than two weeks after the oral pronouncement of the State
24 Court Judgment, the Nevada corporation, CWC (the parent company) is merged in to the
25 Arizona company, Superpumper (the subsidiary).
- 26 • Superpumper received what had been an asset owned and controlled by Paul Morabito –
27 over \$5.5 million of shares in CWC – a Nevada corporation. **Exhibit 10.**
- 28 • Thereafter, Superpumper is sold to Snowshow, a NY company owned by Morabito's
brother and his domestic partner.

1 All of these facts, taken together, show that Superpumper, through its directors, officers
2 and shareholders³ (who were all Nevada residents in 2010) intentionally availed itself to
3 jurisdiction in Nevada by: 1) prior to the sale of BHI to JH (the lawsuit from this sale resulted
4 in the State Court Judgment), accepting funds from the Nevada company, BHI without providing
5 any value to BHI; and 2) post-judgment, accepting and participating in the merger of CWC and
6 receiving the fraudulent transfer of this Nevada asset with full knowledge of the purpose of the
7 transfer and of the fact. This is especially true given the presumption that the Nevada Supreme
8 Court has applied in favor of plaintiffs, that "[w]hen factual disputes arise in a proceeding that
9 challenges personal jurisdiction, those disputes must be resolved in favor of the plaintiff."
10 *Levinson v. Dist. Ct.*, 103 Nev. 404, 407, 742 P.2d 1024, 1026 (1987).

11 Moreover, these acts directly give rise to Plaintiffs' claims against Superpumper. The
12 merger of CWC, a Nevada company into Superpumper, an Arizona company forms the sole
13 basis for the claims against Superpumper for fraudulent transfer (NRS 112.140), civil conspiracy
14 and aiding and abetting Paul Morabito's fraudulent misrepresentation. See Complaint, on file
15 herein at ¶¶34(h)-(j), 36-49, 73-81 and 82-85. Accordingly, Plaintiffs have met their burden and
16 made a prima facie showing that (1) Superpumper performed an act by which it purposely
17 availed itself to this Court's jurisdiction; and (2) Plaintiffs' claim against Superpumper arises
18 directly out of Superpumper's Nevada-related activities.

19 Superpumper spends a great deal of time in its motion arguing that personal jurisdiction
20 is inappropriate under a "conspiracy theory." Motion at 6-7. However, the motion
21 misapprehends the basis for jurisdiction. Superpumper did not merely participate in a conspiracy
22 here. Instead, it was the recipient of a Nevada asset from a Nevada judgment creditor, and it
23 knowingly took the asset through the merger to facilitate the transfer to Snowshoe. This is
24 similar to the scenario in *Casentini*, where the Court held that it had personal jurisdiction over a
25 California resident who took shares of stock in a Nevada corporation from his son, who was a
26 Nevada judgment debtor and who had transferred earnings and personal property into that

27 ³ It is axiomatic that a corporation "can only act through an officer, agent or attorney." *Heintelman v. L'Amoureux*, 3
28 Nev. 377, 379 (1867). All of Superpumper's acts here were taken by Bayuk and/or Salvatore Morabito, both of
whom were Nevada residents in 2010 when the acts were taken.

1 corporation. *Casentini*, 110 Nev. at 727-28. Although there were other ties to Nevada in
2 *Casentini* that are not present here, it remains markedly similar. The Court in *Casentini*
3 considered the fact that the California resident had engaged "in stock transfers involving the
4 Nevada corporation with his son William, a Nevada resident, which transfers form the basis of
5 the present suit against him" to be an important factor in concluding that jurisdiction existed. *Id.*
6 at 728.

7 ***B. The exercise of personal jurisdiction over Superpumper comports with notions of***
8 ***fair play and substantial justice***

9 Though Plaintiffs have satisfied their burden and have made a prima facie showing that
10 (1) Superpumper performed an act by which it purposely availed itself to this Court's
11 jurisdiction, and (2) Plaintiffs' claim against Superpumper arises directly out of Superpumper's
12 Nevada-related activities, Superpumper may still attempt to argue that the exercise of personal
13 jurisdiction over it is somehow unfair. In assessing this argument, this Court will consider
14 "whether the assertion of personal jurisdiction would comport with [traditional notions of] 'fair
15 play and substantial justice.'" *Burger King Corp. v. Rudzewicz*, 471 U.S. 462, 476, 105 S.Ct.
16 2174, 2184 (1985)(quoting *International Shoe Co. v. Washington*, 326 U.S. 310, 320, 66 S.Ct.
17 154, 160 (1945)). In analyzing these factors in *Trump*, the Nevada Supreme Court stated:

18 Factors relevant to this [reasonableness] inquiry are: (1) the interstate judicial
19 system's interest in obtaining the most efficient resolution of controversies; (2)
20 the forum state's interest in adjudicating the dispute; (3) the plaintiff's interest in
21 obtaining convenient and effective relief; and (4) the interest of the several states
in furthering substantive social policies.

22 *Trump*, 109 Nev. at 701, 857 P.2d at 749 (citation omitted). These factors clearly weigh in favor
23 of Plaintiffs.

24 First, the State of Nevada has an interest in keeping this case intact and in Nevada. The
25 State Court Judgment was entered in Nevada against Paul Morabito, who was at that time a
26 Nevada resident, and in favor of Plaintiffs, all of whom are Nevada residents. Paul Morabito has
27 taken drastic and improper actions to avoid that judgment by transferring his assets to various
28 insiders that also used to reside in Nevada but have now fled Nevada and claim to no longer be

1 residents so they could better serve as recipients of Paul Morabito's assets and as active
2 participants in his fraudulent scheme. One of the vehicles that was used to accomplish the series
3 of fraudulent transfers that took place after this Court's oral judgment was Superpumper.
4 Nevada has an interest in overseeing judgment collection cases that arise from Nevada
5 judgments, and in enforcing Chapter 112 of the Nevada Revised Statutes, which the Nevada
6 Legislature chose to adopt to protect its citizens.

7 Second, Plaintiffs have chosen Nevada as their forum and believe that this action affords
8 them the most convenient and effective state court relief available. It is certainly not efficient for
9 either Plaintiffs or the interstate judicial system to require this case to be litigated in multiple
10 forums. Indeed, it would only reward Defendants for their fraudulent conduct. Moreover, the
11 position in the motion, that Superpumper should be considered a distinct and innocent Arizona
12 entity with no ties to Nevada is made all the more ridiculous by the fact that its attorneys
13 represent or have represented all of the other Defendants in this case. Similarly, Superpumper
14 readily took transfers from BHI, a Nevada company, and merged with a Nevada company, CWC,
15 thereby receiving Nevada assets. Simply put, Superpumper availed itself of the forum and can
16 fairly be brought to Nevada to answer.

17 Finally, there are no policy reasons for this case to be brought in Arizona. It certainly
18 appears that Superpumper was used to facilitate the fraudulent transfer of assets from Nevada.
19 There are no policy implications whatsoever.

20 III. 21 Conclusion

22 For the reasons set forth above, Plaintiffs respectfully request that this Court deny
23 Superpumper's Motion to Dismiss for Lack of Personal Jurisdiction.
24
25
26
27
28

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 7th day of July, 2014.

GORDON SILVER

By: 

GERALD M. GORDON, ESQ.
Nevada Bar No. 229
Email: ggordon@gordonsilver.com
JOHN P. DESMOND
Nevada Bar No. 5618
Email: jdesmond@gordonsilver.com
BRIAN R. IRVINE
Nevada Bar No. 7758
Email: birvine@gordonsilver.com
100 West Liberty Street
Suite 940
Reno, Nevada 89501
Tel: (775) 343-7500
Fax: (775) 786-0131

Attorneys for Plaintiffs

CERTIFICATE OF SERVICE

I certify that I am an employee of GORDON SILVER, and that on this date, pursuant to NRCP 5(b), I am serving a true and correct copy of the attached **OPPOSITION TO MOTION TO DISMISS** on the parties as set forth below:

- ☐ Placing an original or true copy thereof in a sealed envelope placed for collection and mailing in the United States Mail, Reno, Nevada, postage prepaid, following ordinary business practices
- ☐ Certified Mail, Return Receipt Requested
- ☐ Via Facsimile (Fax)
- ☐ Via E-Mail
- ☒ Placing an original or true copy thereof in a sealed envelope and causing the same to be personally Hand Delivered
- ☐ Federal Express (or other overnight delivery)

addressed as follows:

Barry Breslow
Frank Gilmore
ROBISON, BELAUSTEGUI, SHARP & LOW
71 Washington Street
Reno, NV 89503

DATED this 1st day of July, 2014.


An Employee of GORDON SILVER

EXHIBIT TABLE

Exhibit	Description	Pages ⁴
1	Affidavit of Brian R. Irvine	4
2	Fifth Amendment and Restatement of the Trust Agreement for the Arcadia Living Trust	39
3	BHI Electronic Funds Transfers, January 1, 2006 to December 31, 2006	1
4	Legal and Accounting Fees paid by BHI on behalf of Superpumper	32
5	Unanimous Written Consent of the Directors and Shareholders of CWC	3
6	Unanimous Written Consent of the Board of Directors and Sole Shareholder of Superpumper	3
7	Plan of Merger	4
8	Articles of Merger	2
9	2009 Federal Income Tax Return for Paul A. Morabito	42
10	Relevant portions of the January 22, 2010 Deposition of Edward Bayuk	11
11	November 10, 2005 Grant Bargain and Sale Deed	3
12	Relevant portions of the January 11, 2010 Deposition of Salvatore Morabito	3
13	Printout of Arizona Corporation Commission corporate listing for Superpumper, Inc.	5

⁴ Exhibit page counts are exclusive of exhibit slip sheets.

EXHIBIT 1

EXHIBIT 1

1 GORDON SILVER
GERALD M. GORDON
2 Nevada Bar No. 229
Email: ggordon@gordonsilver.com
3 JOHN P. DESMOND
Nevada Bar No. 5618
4 Email: jdesmond@gordonsilver.com
BRIAN R. IRVINE
5 Nevada Bar No. 7758
Email: birvine@gordonsilver.com
6 100 West Liberty Street
Suite 940
7 Reno, Nevada 89501
Tel: (775) 343-7500
8 Fax: (775) 786-0131

9 *Attorneys for Plaintiffs*

10 **IN THE SECOND JUDICIAL DISTRICT COURT OF**
11 **THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE**

12 JH, INC., a Nevada corporation; JERRY
HERBST, an individual; and BERRY-
13 HINCKLEY INDUSTRIES, a Nevada
corporation,

14 Plaintiffs,

15 vs.

16 PAUL MORABITO, individually and as
Trustee of the ARCADIA LIVING TRUST;
17 SUPERPUMPER, INC., an Arizona
corporation; EDWARD BAYUK,
18 individually and as Trustee of the EDWARD
WILLIAM BAYUK LIVING TRUST; and
19 SNOWSHOE PETROLEUM, INC., a New
York corporation,
20

21 Defendants.

CASE NO.: CV13-02663

DEPT. NO.: 1

22
23 **AFFIDAVIT OF BRIAN R IRVINE**

24 STATE OF NEVADA)
25 :ss
26 COUNTY OF WASHOE)

27 I, BRIAN R. IRVINE, do hereby swear under penalty of perjury that the following
28 assertions are true:

1 1. Affiant is a duly licensed attorney at law in the State of Nevada and is a member
2 of the law firm of GORDON SILVER, attorneys for Plaintiffs JH, INC., a Nevada corporation;
3 JERRY HERBST, an individual; and BERRY-HINCKLEY INDUSTRIES, a Nevada
4 corporation in a Civil Action 13-02663 pending in the Second Judicial District Court in the State
5 of Nevada.

6 2. Attached to the Opposition to the Motion to Dismiss as **Exhibit 2** is a true and
7 correct copy of the Fifth Amendment and Restatement of the Trust Agreement for the Arcadia
8 Living Trust dated September 30, 2010.

9 3. Attached to the Opposition to the Motion to Dismiss as **Exhibit 3** is a true and
10 correct copy of the Chart: BHI Electronic Funds Transfers, January 1, 2006 to December 31,
11 2006.

12 4. Attached to the Opposition to the Motion to Dismiss as **Exhibit 4** is a true and
13 correct copy of Legal and Accounting Fees paid by BHI on behalf of Superpumper, JH78636-
14 JH78639; JH78653-JH78662; JH78703-JH78719.

15 5. Attached to the Opposition to the Motion to Dismiss as **Exhibit 5** is a true and
16 correct copy of a unanimous Written Consent of the Directors and Shareholders of Consolidated
17 Western Corporation, dated September 28, 2010.

18 6. Attached to the Opposition to the Motion to Dismiss as **Exhibit 6** is a true and
19 correct copy of a unanimous Written Consent of the Board of Directors and Sole Shareholder of
20 Superpumper, Inc., dated September 28, 2010.

21 7. Attached to the Opposition to the Motion to Dismiss as **Exhibit 7** is a true and
22 correct copy of a Plan of Merger of Consolidated Western Corporation with and into
23 Superpumper, Inc., dated September 28, 2010.

24 8. Attached to the Opposition to the Motion to Dismiss as **Exhibit 8** is a true and
25 correct copy of the Articles of Merger of Consolidated Western Corporation into Superpumper,
26 Inc., dated September 29, 2010.

1 9. Attached to the Opposition to the Motion to Dismiss as **Exhibit 9** is a true and
2 correct copy of Paul A. Morabito's 2009 Tax Return, prepared by Paul Morabito's accountant
3 Stanton R. Bernstein, CPA.

4 10. Attached to the Opposition to the Motion to Dismiss as **Exhibit 10** is a true and
5 correct copy of the relevant portions of the January 22, 2010, Deposition of Edward Bayuk.

6 11. Attached to the Opposition to the Motion to Dismiss as **Exhibit 11** is a true and
7 correct copy of a Grant, Bargain and Sale Deed for a piece of real property situated in the County
8 of Washoe, State of Nevada to Paul Morabito and Edward Bayuk, dated November 10, 2005.

9 12. Attached to the Opposition to the Motion to Dismiss as **Exhibit 12** is a true and
10 correct copy of the relevant portions of the January 11, 2010, Deposition of Salvatore Morabito.

11 13. Attached to the Opposition to the Motion to Dismiss as **Exhibit 13** is a true and
12 correct copy of a printout of Arizona Corporation Commission corporate listing for
13 Superpumper, Inc.

14 14. Plaintiffs filed numerous counterclaims in the State Court Action against Paul
15 Morabito and CNC, including, but not limited to, fraud in the inducement, misrepresentation, and
16 breach of contract relating to the ARSPA. Plaintiffs also filed a Third-Party Complaint in the
17 State Court Action against the shareholders of CNC, including Salvatore Morabito (Paul
18 Morabito's brother), and Edward Bayuk (Paul Morabito's self-described "boyfriend and
19 longtime companion").

20 15. The parties subsequently conducted discovery related to the net worth of Paul
21 Morabito to prepare for a hearing on punitive damages. As part of that discovery, Plaintiffs
22 obtained documents and deposed Mr. Morabito.

23 16. Plaintiffs learned through net worth discovery that Defendants had engaged in a
24 series of transfers in an effort to prevent Plaintiffs from collecting on the State Court Judgment
25 and to protect Paul Morabito from having any of his assets seized.

26 17. The vast majority of those transfers occurred shortly after the State Court issued
27 its September 2010 oral findings of fact and conclusions of law.

28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

DATED this ____ day of July, 2014.



BRIAN R. IRVINE

SUBSCRIBED and SWORN to before me
this 7 day of July, 2014, by
BRIAN R. IRVINE.

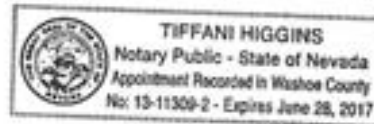

NOTARY PUBLIC in and for said
County and State

EXHIBIT 2

EXHIBIT 2

CONFIDENTIAL

**FIFTH AMENDMENT AND RESTATEMENT OF THE TRUST AGREEMENT FOR THE ARCADIA
LIVING TRUST**

CONFIDENTIAL

RB6L 001800

TABLE OF CONTENTS

Article 1 DECLARATIONS	1
1.1 Family Information	1
1.2 Property Information	2
Article 2 RIGHTS RESERVED BY ME	2
2.1 Right to Add Property to the Trust Estate	2
2.2 Right to Withdraw Property from the Trust Estate	2
2.3 Right to Amend the Trust Agreement	2
2.4 Right to Revoke the Trust Agreement	2
2.5 Right to Appoint and Remove Trustees	2
2.6 Right to Direct and Approve the Trustee's Actions	2
2.7 Exercise of My Reserved Rights by Others	3
2.8 Manner of Exercise of My Reserved Rights	3
Article 3 THE GRANTOR'S TRUST	3
3.1 Distributions of Income and Principal	3
3.2 Gifts	3
3.3 Qualification for Government Benefits	3
Article 4 ALLOCATION AND DISPOSITION OF THE TRUST ESTATE	4
4.1 Disposition Upon My Death	4
4.2 Disposition of Otherwise Undisposed of Property	5
4.3 Rules Governing the Allocation of Trust Property	5
Article 5 GIFTS OF TANGIBLE PERSONAL PROPERTY	6
Article 6 GIFTS OF REAL PROPERTY	6
6.1 Gift of 8355 Panorama Drive, Reno, California	6
6.2 Gift of 371 El Camino Del Mar, Laguna Beach, California	6
6.3 Gift of 370 Los Olivos, Laguna Beach, California	6
6.4 Gift of 1234 Mary Fleming Circle, Palm Springs, California	7
6.5 Residence; Real Property	7
Article 7 GIFTS OF MONEY AND OTHER PROPERTY	7
7.1 Gifts of Money	7
Article 8 THE RESIDUARY TRUST	8
8.1 Maintenance of Real Property	8
8.2 Provisions for Kitty	8
8.3 Distribution of Net Income	9

8.4	Final Distribution of Trust Estate	9
Article 9 GENERATION-SKIPPING PROVISIONS		9
9.1	Generation-Skipping Transfer Tax	9
9.2	Allocation of GST Exemption	10
9.3	Division of Trusts	10
9.4	Allocation of Assets	10
9.5	General Power of Appointment Granted to Beneficiary	10
9.6	General Power of Appointment Conferred by Trustees	11
9.7	No Trustee Liability	11
Article 10 DISCLAIMERS		11
10.1	Disclaimers Allowed	11
10.2	Disclaimers of Property Interests	12
10.3	Disclaimers by Trustee	12
10.4	Effective Disclaimers	12
Article 11 PAYMENT OF DEBTS AND EXPENSES		12
11.1	Payment of Debts and Expenses	12
11.2	Payment from Trust	12
Article 12 PAYMENT OF ESTATE TAXES AND GENERATION-SKIPPING TRANSFER TAXES		13
12.1	Payment of Estate Taxes	13
12.2	Payment of Generation-Skipping Transfer Taxes	13
12.3	No Proration	13
12.4	Reserves	13
12.5	Tax Elections	14
Article 13 THE APPOINTMENT OF TRUSTEES		14
13.1	My Powers of Appointment, Designation, and Removal	14
13.2	Initial Trustee	14
13.3	Successor Trustees	14
13.4	Filling Vacancies	14
13.5	Temporary Incapacity of a Trustee	15
13.6	Removal of Trustees	15
13.7	Effective Dates	15
13.8	No Bond	15
Article 14 THE PROTECTION PROVIDED THE TRUSTEES		15
14.1	Resignation	16
14.2	Compensation	16

14.3	Dual Compensation	16
14.4	Right of Indemnification and Reimbursement	17
14.5	Notice to the Trustee	17
14.6	Confidentiality of Trust Agreement	17
14.7	Disclosure to the Beneficiaries	17
14.8	Reports and Accounts	17
14.9	My Right to Release Trustee	18
14.10	Right of Trustee to Secure Releases	18
14.11	Consultation with Legal Counsel	18
14.12	Reliance on Experts and Others	19
14.13	Extent of Liability	19
Article 15	THE AUTHORITY OF THE TRUSTEES	20
15.1	Trustee Authority	20
15.2	Trustee Discretion	21
15.3	Release of Power or Authority by a Trustee	21
15.4	Trustee's Consideration of Beneficiary's Other Assets	21
15.5	Limitation on Discretion of a Beneficiary Serving as Trustee	22
15.6	Voting	22
15.7	Delegation by One Trustee	22
15.8	Delegation by All Trustees	22
15.9	Delegation of Power to Expend	22
15.10	Delegation of Investment Authority	23
15.11	Agents	23
15.12	Dealing with the Trustees	23
15.13	Reliance on Representations by the Trustees	23
15.14	Reliance on the Authority of Trustees	23
Article 16	THE POWERS OF THE TRUSTEE	24
16.1	To Accept Property	24
16.2	To Disclaim or Reject Property	24
16.3	To Retain Property	24
16.4	To Operate a Business	25
16.5	To Invest and Reinvest Trust Property	25
16.6	To Administer Securities	25
16.7	To Conduct Banking Activities	26
16.8	To Purchase and Sell Trust Property	26

16.9 To Manage Trust Property	26
16.10 To Borrow Money and Encumber Trust Property	26
16.11 Providing Guarantees	26
16.12 To Make Loans	27
16.13 To Purchase Liability Insurance	27
16.14 To Purchase and Administer Life Insurance	27
16.15 To Pay, Contest, and Settle Claims	27
16.16 To Litigate	27
16.17 To Deal with Environmental Hazards	27
16.18 To Pay and Allocate Trust Expenses	27
16.19 To Hire and Employ Persons	28
16.20 To Maintain Custody	28
16.21 To Use a Nominee	28
16.22 To Execute and Deliver Instruments	29
16.23 Other Powers	29
Article 17 SPECIAL DISCRETIONARY POWERS OF THE TRUSTEE	29
17.1 To Deal with My Estate	29
17.2 To Make Payments and Distributions	30
17.3 To Sell Trust Assets	31
17.4 To Postpone Distributions	31
17.5 To Determine Values and Allocate Property	31
17.6 To Make Allocations between Principal and Income	32
17.7 To Retain or Purchase Unproductive or Under-productive Property	32
17.8 To Invest Trust Assets Together	32
17.9 To Consolidate Trusts	33
17.10 To Divide Trusts	33
17.11 To Terminate Trusts	34
17.12 To Permit Use of Personal Residence	34
17.13 To Hold Personal Articles in Trust	35
17.14 To Make Distributions from Qualified S Trusts	35
Article 18 DISINHERITANCE AND NO CONTEST	35
18.1 Disinheritance Clause	35
18.2 No Contest Clause	35
18.3 Expenses of Contest	36
Article 19 GENERAL TRUST PROVISIONS	37

CONFIDENTIAL

19.1	Rules of Construction	37
19.2	Governing Law	37
19.3	Successors in Interest	37
19.4	Court Supervision	37
19.5	References to Statutes	38
19.6	Gender, Tense, and Numbers	38
19.7	Effect of Headings	38
19.8	Severability	38
Article 20	DEFINITIONS	38
20.1	Administer	38
20.2	Agent	38
20.3	Beneficiary	38
20.4	Charitable Organization	39
20.5	Child, Parent, and Issue	39
20.6	Distribute	39
20.7	Education	39
20.8	Estate Taxes	40
20.9	Executor	40
20.10	Expenses of Estate Administration	40
20.11	Federal Estate Tax Value	40
20.12	Generation-Skipping Transfer Tax	40
20.13	Gifts	41
20.14	Guardian	41
20.15	Health	41
20.16	Heirs at Law	41
20.17	Incapacity	41
20.18	Interested Person	41
20.19	Internal Revenue Code	41
20.20	Investment Counsel	41
20.21	May and Shall	42
20.22	Property	42
20.23	Residence	43
20.24	Residue	43
20.25	Share	43
20.26	Survivorship	43

CONFIDENTIAL

RBSL 001873

CONFIDENTIAL

20.27 Trust Estate 43

20.28 Trustee 43

Article 21 RELIANCE ON CERTIFIED COPIES 44

vi

CONFIDENTIAL

RBGL 001874

FIFTH AMENDMENT AND RESTATEMENT OF THE TRUST AGREEMENT FOR THE ARCADIA SPENDTHRIFT TRUST HENCEFORTH TO BE KNOWN AS THE ARCADIA LIVING TRUST

I, PAUL A. MORABITO, as Grantor and Trustee, declare that I have entered into this FIFTH Amendment and Restatement of the Trust Agreement for the ARCADIA LIVING TRUST on Thursday, September 30th, 2010.

I established the ARCADIA LIVING TRUST on February 14, 2006 and amended and restated it its entirety - and changed its name to the Arcadia Spendthrift Trust - on November 17, 2009. In January, 2010, under Article 2 of the Trust Agreement, I reserved the right to amend, modify, or revoke the Trust Agreement or any of its provisions, in whole or in part, at any time by a writing signed by me. Exercising that right, I completely amended and restated the Trust Agreement in its entirety as set forth below in this document, so that none of the previous provisions shall continue to be in effect, and changed its name back to the ARCADIA LIVING TRUST. This complete amendment and restatement, and any subsequent amendments, shall constitute the entire and exclusive statement of the terms of the ARCADIA LIVING TRUST.

The property I have transferred to myself as Trustee and all property subsequently transferred to the Trustee shall be administered as provided in this FIFTH Amendment and Restatement and any subsequent amendments. The revocable trust established under this Trust Agreement shall now be known as the ARCADIA LIVING TRUST. Successor trusts established under this Trust Agreement shall be known by the names designated below in this Trust Agreement or as named by the Trustee. The Trustee may refer to those trusts by reference to the name of the income beneficiaries of these trusts or the tax elections made with respect to these trusts.

**ARTICLE 1
DECLARATIONS**

1.1 Family Information

I am not married, and am a resident of the City of West Hollywood, California. I live part time with my boyfriend and longtime companion EDWARD WILLIAM BAYUK. I have no living or deceased children. My father is SALVATORE ROBERT MORABITO, SR, of St. Catharines, Ontario. My mother Mary Dora Lorraine Morabito is now deceased. I have one brother, SALVATORE ROBERT MORABITO, JR., also known as Sam Morabito, of St. Catharines, Ontario, Canada; SALVATORE is in a committed relationship with my brother's longtime companion DR. ANNA KOBYLECKY, of St. Catharines, Ontario, Canada. I have two sisters, KATHARINE LYNN FAZZARI of St. Catharines, Ontario, Canada, and GLORIA JEAN MORABITO, also known as Goldie Morabito, of Belmont, California. I have two nephews, the sons of my sister KATHARINE LYNN FAZZARI, SAMUEL FAZZARI and VINCENT FAZZARI, both of St. Catharines, Ontario, Canada.

1.2 Property Information

. At this time, all my property is my separate property.

**ARTICLE 2
RIGHTS RESERVED BY ME**

As Grantor, I reserve the following rights under this Trust Agreement.

2.1 Right to Add Property to the Trust Estate

. I reserve the right to transfer additional property to the Trustee during my lifetime and at my death. All such property transferred to the Trustee shall be added to the trust estate and administered as provided in this Trust Agreement. The Trustee is authorized and directed to accept the additions to the trust estate. Any other person may transfer property to the Trustee to be added to the trust estate, provided the property is acceptable to me (if living) and the Trustee.

2.2 Right to Withdraw Property from the Trust Estate

. I reserve the right to withdraw at any time all or any portion of my property held in the trust estate.

The property described in any notice of withdrawal shall be delivered immediately to me. Upon any withdrawal, the property shall be transferred to me as if the trust had not been created.

2.3 Right to Amend the Trust Agreement

I reserve the right to amend at any time all or any part of this Trust Agreement, without obtaining the consent of or giving notice to any beneficiary.

2.4 Right to Revoke the Trust Agreement

I reserve the right to revoke at any time all or any part of this Trust Agreement, without obtaining the consent of or giving notice to any beneficiary. If this Trust Agreement is revoked in whole or in part during my lifetime, the Trustee shall immediately deliver to me the entire trust estate or the portion of the trust estate subject to revocation. Upon any such revocation, the property shall be transferred to me as if the trust had not been created. Upon my death, this Trust Agreement, and all trusts established under this Trust Agreement, shall become irrevocable and not subject to amendment.

2.5 Right to Appoint and Remove Trustees

I reserve the right to appoint, designate, and remove trustees.

2.6 Right to Direct and Approve the Trustee's Actions

I reserve the right to direct and approve the Trustee's actions, including the Trustee's investment decisions and the use of trust property as collateral for any personal obligations of mine. My approval of the Trustee's actions shall be binding upon all other beneficiaries.

2.7 Exercise of My Reserved Rights by Others

The rights reserved to me as described above are personal to me and shall not be exercisable on my behalf by any other person.

2.8 Manner of Exercise of My Reserved Rights

I may exercise the rights reserved to me only by a signed writing delivered to the Trustee. This Trust Agreement may not, however, be revoked or amended by me in my Will.

ARTICLE 3

THE GRANTOR'S TRUST

The following provisions shall apply to the distribution of the trust estate during my lifetime.

3.1 Distributions of Income and Principal

During my lifetime, the Trustee shall distribute to me that amount of net income and principal as I direct. Further, if I become incapacitated, the Trustee is authorized to distribute to any person whom I am then legally obligated to support or who has been receiving support from me that amount of net income and principal as the Trustee deems appropriate in his or her discretion to continue this support. Also, the Trustee is authorized to distribute to me that amount of net income and principal, up to the whole of the trust estate, as the Trustee deems appropriate in the exercise of his or her discretion, using my accustomed manner of living as a guide and without regard to my other sources of support. The Trustee shall exercise this discretion in a liberal manner, and the rights of remainder beneficiaries shall be of no importance. The Trustee shall accumulate and add any undistributed net income to principal.

3.2 Gifts

The Trustee is authorized to make distributions directly to persons designated by me. Furthermore, the Trustee is authorized to make gifts to continue any gift program I start, including gifts made to use my available federal gift tax annual exclusion amounts or lifetime exemption or exclusion amounts, at the same level and to the same persons as I made gifts. The Trustee may fulfill any charitable pledges made by me. Gifts may be made outright or in trust. In making the gifts authorized under this section, the Trustee may follow the directions given him or her by any agent acting for me under a durable power of attorney that expressly grants to the agent the power to continue my plan of giving. Also, the Trustee may distribute income or principal to an agent acting under a durable power of attorney executed by me to enable the agent to make gifts as provided under the durable power of attorney, including gifts to charitable organizations.

3.3 Qualification for Government Benefits

I authorize the Trustee to take any actions that the Trustee determines to be appropriate or necessary in connection with my qualification for or receipt of government benefits, including benefits (whether income, medical, disability, or otherwise) from any agency (whether state, federal, or otherwise), such as Social Security, Medicare, or supplemental security income/state supplemental programs.

ARTICLE 4

ALLOCATION AND DISPOSITION OF THE TRUST ESTATE

Upon my death, subject to the payment of, or satisfactory provision being made for, all debts and taxes (including Estate taxes), the following allocations and dispositions of the trust estate shall be made by the Trustee.

4.1 Disposition Upon My Death

Upon my death, the Trustee shall allocate the entire trust estate, including the property held in the trust estate at the date of my death and the property transferred to the trust estate by reason of my death, as follows:

- (a) **Gifts of Tangible Personal Property**
The Trustee shall make distributions of my tangible personal property as provided in Article 5.
- (b) **Gifts of Real Property**
The Trustee shall make distributions of my real property as provided in Article 6.
- (c) **Gifts of Money and Other Property**
The Trustee shall make distributions of money and other property as provided in Article 7.
- (d) **Balance of the Trust Estate**
The balance of the trust estate shall be held in trust and administered as the Residuary Trust in accordance with the provisions of Article 8 below until the date ten (10) years following my death. On the tenth anniversary of my death, any remaining balance of the trust estate shall be distributed as follows:
 - (i) Seventy percent (70%) to my longtime companion EDWARD WILLIAM BAYUK, provided he survives me. If EDWARD does not survive me, the gift shall be distributed to my brother SALVATORE ROBERT MORABITO, JR., if he is then living, and if he is not this distribution shall be made in equal shares to my nephews SALVATORE FAZZARI and VINCENT FAZZARI.
 - (ii) Thirty percent (30%) to my brother SALVATORE ROBERT MORABITO, JR., provided he survives me. If SALVATORE does not survive me, the gift shall be distributed to my partner EDWARD WILLIAM BAYUK, if he is then living, and if he is not this distribution shall be made in equal shares to my nephews SAMUEL FAZZARI and VINCENT FAZZARI.

In selecting assets to satisfy gifts and fund shares, property that would produce income recognition if allocated to fund a pecuniary amount shall, if possible, be allocated to fund non-pecuniary shares. These assets should be allocated on a non-pro rata basis when funding fractional shares. These assets include: items of income in respect of a decedent (particularly interests in pension plans or contracts of deferred compensation paid in installments); installment sale contracts; and life insurance contracts to which the transfer for value rule under L.R.C. §101 may apply.

ARTICLE 5

GIFTS OF TANGIBLE PERSONAL PROPERTY

Upon my death, subject to the payment of, or satisfactory provision being made for, all my debts and taxes (including all Estate taxes), the following distributions shall be made by the Trustee from the

trust estate.

All my interest in my tangible personal property, together with any insurance on such property, shall be distributed by the Trustee outright to my longtime companion EDWARD WILLIAM BAYUK, if he is then living, and if he is not said tangible personal property shall be distributed to my brother SALVATORE ROBERT MORABITO, JR.

ARTICLE 6
GIFTS OF REAL PROPERTY

Upon my death, subject to the payment of, or satisfactory provision being made for, all my debts and taxes (including all Estate taxes), no distributions shall be made by the Trustee.

ARTICLE 7
GIFTS OF MONEY AND OTHER PROPERTY

Upon my death, subject to the payment of, or satisfactory provision being made for, all my debts and taxes (including all Estate taxes), the following distributions shall be made by the Trustee.

7.1 Gifts of Money
& Publicly Traded Securities

None.

ARTICLE 8
THE RESIDUARY TRUST

All trust property allocated to the RESIDUARY TRUST shall be held by the Trustee in trust and shall be administered according to the terms of this Trust Agreement, specifically including the following provisions, until the date ten (10) years following my death. On the date ten (10) years after my death, all trust assets remaining in the Residuary Trust shall be distributed in accordance with the provisions of Section 4.1(d) above. All references in this Trust Agreement to the "RESIDUARY TRUST" shall be to the trust established under this article.

8.1 Maintenance of Real Property

None

8.2 Distribution of Net Income

. After providing for the expenses outlined in Sections 8.1 and 8.2 above, the Trustee shall distribute the remaining net income in monthly or other convenient installments, but at least annually, to the following beneficiaries in the percentages indicated until the trust terminates on the tenth anniversary of my death:

- (a) Seventy percent (70%) to my longtime companion EDWARD WILLIAM BAYUK.
- (b) Thirty percent (30%) to my brother SALVATORE ROBERT MORABITO, JR.

If a beneficiary under this Section 8.3 dies before the trust terminates on the tenth anniversary of my death, the deceased beneficiary's share of net income shall be reallocated on an ongoing basis to the other beneficiary named in this section if then living.

8.3 Final Distribution of Trust Estate

. On the tenth anniversary of my death, or upon the earlier death of the last to survive of the beneficiaries named in Section 8.3, the Residuary Trust shall terminate and the Trustee shall distribute the remaining assets of the trust estate in accordance with the provisions of Section 4.1(d) above.

ARTICLE 9
GENERATION-SKIPPING PROVISIONS

9.1 Generation-Skipping Transfer Tax

I intend to use effectively all available generation-skipping transfer tax exemptions, including the exemption available under the election authorized in I.R.C. §2652(a)(3). All provisions of my Will and this Trust Agreement shall be construed in a manner consistent with that objective, and to the extent possible, so as to create and maintain trusts or shares of the trust estate that have inclusion ratios of either zero or one and are entirely exempt or nonexempt from GST tax.

9.2 Allocation of GST Exemption

In allocating my GST exemption, the Trustee may include or exclude from that allocation any property as to which I am the transferor for GST tax purposes, including property transferred prior to my death. The Trustee's decisions may be based on my estate tax return, gift tax returns, and other information known to the Trustee. The Trustee shall allocate the exemption in good faith, but shall not be required to allocate the exemption to benefit the various transferees or beneficiaries of the property equally, proportionally, or in any other particular manner.

9.3 Division of Trusts

The Trustee (other than issue of mine) may divide any trust into two or more separate trusts to create one or more trusts with assets completely exempt from any application of any GST tax or to create trusts so that the federal generation-skipping tax inclusion ratio for each such trust shall be either zero or one. Divisions shall be made based on the fair market value of the assets at the time of the division. If permitted by the regulations under the GST tax, the allocation of property between or among separate trusts created from a single trust or trust share may be unequal in amount and in the type of assets, and the division may be non-pro rata. All trusts so established shall be administered under the same terms as would have applied to the undivided trust or trust share. The Trustee is directed to divide any trust that may be subject to the GST tax into two separate sub-trusts of equal or unequal value, but with the same terms and with the same beneficiaries, so that the transferor's exemption under I.R.C. §2631 may be allocated to one sub-trust to the exclusion of the other or disproportionately between them.

9.4 Allocation of Assets

The Trustee may allocate any property payable or distributable to the trust or any of its sub-trusts so that all trusts or property with an inclusion ratio of zero shall be allocated to a trust with an inclusion ratio of zero and all trusts or property with an inclusion ratio of other than zero shall be allocated to a trust with an inclusion ratio of other than zero. The Trustee may allocate any property that may become payable or distributable to the trust to one of its sub-trusts to the exclusion of the other trusts or disproportionately between the sub-trusts.

9.5 General Power of Appointment Granted to Beneficiary

If upon the death of an issue of mine who is a beneficiary of an irrevocable trust created under this Trust Agreement, the trust estate of his or her trust would pass to or in trust for the beneficiary's issue (whether directly or by the beneficiary's failure to exercise a power of appointment), then the beneficiary shall have the power to appoint to the beneficiary's estate by his or her Will (whether or not admitted to probate) expressly referring to and exercising this power, the smallest fractional share of the trust that would be necessary to reduce to the minimum the aggregate Estate taxes and GST taxes payable upon the beneficiary's death.

9.6 General Power of Appointment Conferred by Trustees

The Trustee may grant a beneficiary a general power of appointment, as that term is defined in I.R.C. §2041, over that beneficiary's share of the trust estate, pursuant to which that beneficiary may appoint the principal and or undistributed income of that share to one or more persons and entities, including his or her own estate, and on those terms and conditions, either outright or in trust, as he or she may appoint by a Will (whether or not admitted to probate) or other written instrument expressly referring to and exercising this general power of appointment. A grant of power may limit the amount subject to any general power of appointment, require that it be exercised jointly with another person or persons, or otherwise impose limits or conditions on its exercise. The Trustee may also eliminate or modify, at any time and for any reason, a general power of appointment granted by the Trustee. The Trustee shall

promptly notify the beneficiary in writing that they have granted a general power of appointment to the beneficiary over trust assets.

The foregoing provisions shall not apply to a beneficiary who is serving as a Trustee or Co-Trustee, except that a Co-Trustee or successor Trustee may exercise the foregoing power to grant a general power of appointment in favor of the beneficiary who is a Trustee. No beneficiary shall have the power under this Section 9.6 to amend his or her share of the trust estate in a manner that would increase his or her benefits, or to grant himself or herself a general power of appointment.

9.7 No Trustee Liability

The Trustee shall not be liable for any exercise or nonexercise of any of the powers granted under this article.

**ARTICLE 10
DISCLAIMERS**

10.1 Disclaimers Allowed

In addition to any rights granted by law, any person granted any right, title, interest, benefit, privilege, or power under this Trust Agreement may at any time renounce, release, or disclaim all or any part of that right, title, interest, benefit, privilege, or power, including his or her right, title, and interest in and to trust income or principal. The natural or legal guardians of a minor shall have the authority and power to disclaim the interests of the minor; the conservator of the estate of the person shall have the authority and power to disclaim the interests of the conservatee; the fiduciary of a trust or estate shall have the authority and power to disclaim the interests of the trust or estate; and the youngest adult ancestor of any unborn, unknown, or unascertained issue shall have the power to disclaim the interests of those issue.

10.2 Disclaimers of Property Interests

In general, a disclaimer or renunciation of a property interest shall accelerate the succeeding interest. Except as otherwise expressly provided in this Trust Agreement, any interest in property so disclaimed shall be allocated or distributed as if the beneficiary had predeceased the person from whom the interest in the property would have been received. Further, except as otherwise expressly provided in this Trust Agreement, if a beneficiary disclaims his or her entire interest in one or more specific assets held in any trust, the assets shall be distributed from the trust as if the beneficiary predeceased the person from whom the interest in the assets would have been received. If all living current and contingent beneficiaries disclaim their interests in the trust, any contingent remainder interest shall be destroyed and the remaining trust property shall pass as provided in Section 4.2.

10.3 Disclaimers by Trustee

Any person granted any fiduciary power, authority, right, privilege, or discretion ("Fiduciary Power") under this Trust Agreement or under the law applicable to this trust may at any time renounce, release, or disclaim all or any part of such Fiduciary Power. Unless otherwise expressly provided in the disclaimer, if any Fiduciary Power shall be disclaimed, the power shall cease to exist and shall not pass to any successor fiduciary. The disclaimer may expressly provide that the Fiduciary Power shall be exercisable by the remaining Trustees, if any, or any successor Trustees.

10.4 Effective Disclaimers

To be effective, disclaimers must be in writing, signed by the disclaiming person, and irrevocable. Disclaimers shall be effective only upon delivery to the Trustee or to a court having jurisdiction over the administration of the trust.

**ARTICLE 11
PAYMENT OF DEBTS AND EXPENSES**

The following provisions shall apply upon my death to the payment of my debts and expenses.

11.1 Payment of Debts and Expenses

Upon my death, the Trustee may pay on my behalf, in the manner and at the time the Trustee

determines, any and all of my outstanding unsecured debts (including unpaid tax liabilities arising prior to my death and interest and penalties imposed on those tax liabilities), expenses of last illness, burial and funeral claims, expenses of estate administration, any allowances by court order for those persons dependent upon me, and any other proper expenses of my estate.

11.2 Payment from Trust

The Trustee is authorized to pay from the assets of the trust my debts and expenses that my Executor may request. If there are insufficient assets in my probate estate to make any gifts provided under my Will or to pay my debts and expenses, or if there are sufficient assets in my probate estate but, in the sole judgment of the Trustee, it would be to the advantage of the estate that those gifts or payments be made from the assets in the trust, the Trustee may pay from the assets of the trust all of those gifts, debts, and expenses. If the assets of my probate estate (exclusive of residential real property and tangible personal property) are insufficient to pay all unsecured debts, funeral expenses, and expenses of administration, the Trustee may pay to my estate from the principal of the trust estate that amount that my Executor may request for those purposes. The Trustee shall not be under any duty to take part in determining the amount of those debts or expenses, and may rely upon the written certification of my Executor for the amount to be paid as authorized by these provisions. The Trustee shall be under no duty to see to the application of any such payment. The Trustee shall not require any reimbursement for payments made to my Executor.

ARTICLE 12

PAYMENT OF ESTATE TAXES AND GENERATION-SKIPPING TRANSFER TAXES

12.1 Payment of Estate Taxes

All Estate taxes and charges imposed upon any property by reason of my death, whether passing under the Will or not, shall be paid (1) first, by my Executor out of the residue of my probate estate, to the extent funds are sufficient, and (2) second, by the Trustee out of the residue of the trust estate. All Estate taxes shall be paid without proration or reimbursement from any other property or person.

12.2 Payment of Generation-Skipping Transfer Taxes

All GST taxes attributable to a direct skip occurring upon my death, and with respect to which I was the transferor, shall be paid by the Trustee from and charged against property constituting the transfer, as provided in I.R.C. §2603(a)(3) and §2603(b). All GST taxes attributable to a taxable distribution occurring with respect to any trust established under this Trust Agreement shall be paid by the transferee, as provided in I.R.C. §2603(a)(1) and §2603(b). All GST taxes attributable to a taxable termination occurring with respect to any trust established under this Trust Agreement shall be paid by the Trustee and charged against the property transferee, as provided in I.R.C. §2603(a)(2) and §2603(b).

12.3 No Proration

No portion of the Estate taxes or GST taxes payable under these provisions shall be charged against, prorated among, or recovered from any person entitled to benefits under this instrument.

12.4 Reserves

The Trustee may establish reserves from trust income and principal that he or she considers necessary for the payment of Estate taxes.

12.5 Tax Elections

The Trustee shall have the power, in his or her discretion, to take any action and to make any election to minimize the tax liabilities of my probate estate, any trust, and the beneficiaries. The Trustee may make those elections and allocations under the tax laws as he or she deems advisable. The Trustee may, but shall not be required to, allocate the benefits of an election among the various beneficiaries or make adjustments in the rights of any beneficiaries or between the income and principal accounts to compensate for the consequences of any tax election or any investment or administrative decision made by the Trustee that may have had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over another.

ARTICLE 13
THE APPOINTMENT OF TRUSTEES

The following provisions shall apply to the appointment, designation, and removal of the Trustee.

13.1 My Powers of Appointment, Designation, and Removal

. During my lifetime, I shall have the power to appoint, designate, and remove, with or without cause, Trustees and Co-Trustees. I may appoint or designate individuals or entities to serve as Trustee. I may appoint or designate Trustees to serve alone, to serve with me, or to serve with other persons and to serve currently or in the future. I may also prescribe the conditions and terms governing the actions, authority, and duties of the Trustees I appoint or designate. Further, I may designate a series of persons to serve as Trustees following my death or following the death, resignation, or inability, failure, or refusal to serve of any Trustee. There shall be no limit on the number of times I may exercise the foregoing powers. The appointments and designations shall be in writing and shall be filed with the current Trustee of the trust. All my appointments and designations shall be revocable and amendable by me unless I provide otherwise. All my appointments and designations shall continue to be effective after my death and shall take precedence over the appointments made under any other provisions of this article.

13.2 Initial Trustee

. Pursuant to my powers to appoint Trustees, I appoint myself as the initial Trustee under this Trust Agreement.

13.3 Successor Trustees

. Upon my death or incapacity, I appoint ROBERT BERTRAM BURKE to serve as Trustee. If ROBERT BERTRAM BURKE should fail or become unable or unwilling to serve as Trustee, I appoint JAMES RAVENSCROFT to serve as Trustee.

13.4 Filling Vacancies

. If a vacancy in a Trustee position is not filled as otherwise provided in this Trust Agreement, the California court having jurisdiction over the trust shall appoint one or more Trustees upon the application of any former Trustee or any trust beneficiary, current or contingent.

13.5 Temporary Incapacity of a Trustee

. If, due to illness or other cause, an individual Trustee is temporarily, but not permanently, unable to give prompt and intelligent consideration to the financial and administrative matters affecting the trust for which he or she serves as Trustee, the other Trustees may, during such temporary incapacity, make any and all decisions regarding the trust estate as though the incapacitated Trustee were not then serving. In determining the temporary incapacity of an individual Trustee, the other Trustees may rely on a certificate or other written statement from a licensed physician who has examined the incapacitated individual Trustee. The other Trustees shall incur no liability whatsoever to any beneficiary as a result of any action taken under this section.

13.6 Removal of Trustees

. Following my death EDWARD WILLIAM BAYUK may remove any Trustee of the trust and appoint a Trustee or Trustees other than himself to succeed the removed Trustee, provided at least one adult income beneficiary and one adult presumptive remainder beneficiary join in the exercise of this power.

13.7 Effective Dates

. Any and all appointments, designations, removals, or revocations affecting a Trustee position shall be made by a written instrument executed by the person entitled to make the appointment, designation, removal, or revocation. The written instrument shall be effective upon its delivery to the current Trustee; provided, however, that the appointment of a successor Trustee or Co-Trustee shall become effective only upon the new Trustee's written acceptance of the appointment and the delivery of this written acceptance to the person who appointed him or her, the other Trustees, or the current beneficiaries.

13.8 No Bond

. No bond or other security shall be required of any Trustee named in this Trust Agreement or of any

Trustee appointed or designated in the manner provided under this Trust Agreement unless the terms of the appointment or designation require a bond. The foregoing provisions shall apply whether the Trustee serves alone or together with one or more other Trustees.

13.9 Administrator. The Administrator shall provide such services to the Trustee by way of accounting, tax and planning purposes, and advise the Trustee and the Beneficiaries as to the intent and implementation of each and every provision of this Trust. The Administrator shall be reimbursed based on his normal hourly rate, as well as receive an annual base stipend of one dollar (\$1.00).

ARTICLE 14 THE PROTECTION PROVIDED THE TRUSTEES

The following provisions shall apply to each of the Trustees serving under this Trust Agreement.

14.1 Resignation

Each Trustee shall have the right to resign his or her position at any time without the consent of any beneficiary or the approval of any court. A Trustee may resign for any reason by delivering a written resignation signed by him or her to the successor Trustees. The resignation shall be effective according to its terms. But, if the resigning Trustee is the sole Trustee, the resigning Trustee shall continue to be responsible for the trust property until it is delivered to the successor Trustee and shall continue to hold title and custody to the trust assets and administer the trust assets and perform the actions that are reasonably necessary to preserve the trust property and to complete the Trustee's administration of the trust, until a successor Trustee has been appointed and has accepted the position of Trustee.

14.2 Compensation

The Trustee shall be entitled to pay himself an annual fee of one hundred and twenty thousand dollars (\$120,000) for the performance of his or her duties and services rendered as Trustee. A Trustee that is a corporation or partnership shall be entitled to compensation for its services in the amount and at the time specified in its Schedule of Fees and Charges established from time to time by it for the administration of trust accounts of a character similar to this one and in effect when services are rendered. This compensation may be paid without prior court approval. The Trustee shall be reimbursed for reasonable expenses actually and properly incurred by him or her in the administration of the trust.

The Trustee also is authorized to pay to the attorneys and accountants retained by the Trustee to advise him or her in the administration of the trust those amounts for fees and costs as the Trustee shall determine in his or her discretion. The Trustee is authorized to pay these fees and costs without first obtaining approval of the trust beneficiaries or the court having jurisdiction over the trust. These fees and costs shall not be offset against the compensation payable to the Trustee.

A Trustee may waive his or her right to compensation for his or her services to be rendered to the trust estate. The waiver must be in writing and signed by the person in advance of rendering the services for which compensation is being waived. A waiver may be limited in duration or limited to specific services.

14.3 Dual Compensation

A Trustee serving as a director, officer, partner, or employee of any corporation, partnership, or other business in which the trust owns an interest shall also be entitled to receive reasonable compensation for his or her services rendered as Trustee in addition to the compensation being paid to him or her by such business. The compensation paid to the Trustee in either capacity shall not be offset against the other. A Trustee who is an investment advisor, attorney, accountant, or other professional shall not be disqualified from rendering professional services to the trust and being compensated on a reasonable basis therefore in addition to any compensation that he or she otherwise is entitled to receive as Trustee. Neither shall a firm with which a Trustee is associated as a partner, officer, or employee be disqualified from dealing with, rendering services to, or discharging duties for the trust and being compensated therefore on a reasonable basis. A Trustee is authorized to retain himself or herself or any firm with which he or she is associated to render investment, legal, accounting, or other professional services.

14.4 Right of Indemnification and Reimbursement

. A Trustee shall be entitled to indemnification and reimbursement for any expense, loss, damage, liability, costs, or claim (including, without limitation, attorney's fees and costs of litigation) incurred by the Trustee by reason of any act performed or omitted to be performed by the Trustee, acting in good faith, in the administration of the trust. The Trustee shall be deemed to have acted in good faith on behalf of the trust if the Trustee acted in a manner reasonably believed by the Trustee to be within the scope of his or her authority and in the best interest of the trust and its beneficiaries. Notwithstanding the foregoing, a Trustee shall not be indemnified or reimbursed with respect to any expense, loss, damage, or claim incurred by reason of any breaches of trust, by acts or omissions, committed intentionally, with gross negligence, in bad faith, or with reckless indifference to the interests of the beneficiaries.

14.5 Notice to the Trustee

. Until the Trustee receives written notice of any birth, marriage, death, or other event affecting the rights of beneficiaries to payments or distributions from the trust, the Trustee shall incur no liability to any persons whose interests may have been affected by that event for payments or distributions made by the Trustee in good faith as though the event had not occurred.

14.6 Confidentiality of Trust Agreement

. Except as otherwise provided in this Trust Agreement, the Trustee shall not disclose the contents of this Trust Agreement, or the fact of its existence unless required to do so by law or applicable regulation, regulatory authorities, or legal process, without my prior written consent. The Trustee may, however, disclose the terms of this Trust Agreement where necessary to carry out his or her powers, to enforce the rights and remedies belonging to the trust, or as required by a court in its supervision of the trust. The Trustee may also disclose the contents of this Trust Agreement to persons employed by him or her to advise or assist him or her in the administration of the trusts, including attorneys and accountants, provided these professionals agree to keep the disclosed information confidential on the same terms as provided in this section.

14.7 Disclosure to the Beneficiaries

. During my lifetime, the Trustee shall have no duty to provide any information regarding the trust to anyone other than me.

14.8 Reports and Accounts

. I hereby waive all statutory requirements, that the Trustee render a report or account to the beneficiaries of the trust. The Trustee shall not be required to make any current reports or render any annual or other periodic accounts to any trust beneficiary or to any court, whether or not required by statute, except pursuant to court order. The Trustee may take action for the approval of his or her accounts at the times and before the courts, or without court proceedings, as he or she determines in the exercise of his or her discretion. The Trustee shall pay the costs and expenses of such action, including the compensation and expenses of accountants, attorneys, and guardians, from the principal or income, or both, of the trust as he or she determines.

14.9 My Right to Release Trustee

. I reserve the right to execute a release, with or without an account, approving the administration of the trust by the Trustee. A release shall discharge the Trustee from any accountability and liability to me or my estate or to any other persons interested or claiming to be interested in the trust as to all matters covered by the release or in the account, if any, with the same effect as if an account of the Trustee for the period concerned had been judicially settled and allowed in a proceeding to which these other persons (including all interested persons) were parties. No beneficiary other than me or my Executor shall have the right to question or assert any liability by the Trustee for the Trustee's acts or omissions during my lifetime.

14.10 Right of Trustee to Secure Releases

. The Trustee is authorized to secure from any beneficiary a full and complete release from any and all liabilities arising from the Trustee's administration of the trust and the beneficiary's written approval of any account or report of the Trustee. The release or approval shall be binding and conclusive upon the beneficiary and upon all of the beneficiary's issue (including then unborn, unknown, and unascertained

issue) and other successors in interest who may then have or later acquire any interest in the separate trust. All written instruments to be delivered to or executed by a beneficiary may be delivered to or executed by the legally appointed conservator of any incompetent beneficiary or a parent or legal guardian of a minor beneficiary. When so delivered or executed, the written instrument shall be binding upon the beneficiary and shall be of the same force and effect as if delivered to or executed by a beneficiary acting under no legal disability. The foregoing provisions shall apply to all reports, statements, accounts, releases, and notices, as well as documents appointing, removing, or designating Trustees. However, the Trustee may not condition the performance of his or her duties on the delivery of such a release.

14.11 Consultation with Legal Counsel

The Trustee may retain and consult with California based legal counsel on any matters related to the administration of the trust or the construction or interpretation of this Trust Agreement, and I encourage the Trustee to do so. The Trustee may select the legal counsel to advise or represent him or her, and the Trustee is expressly authorized to pay the fees and costs of the legal counsel from the trust estate. The time, place, subject matter, and content of any such consultation with legal counsel, all communication (written or oral) between the Trustee and legal counsel, and all work product of legal counsel shall be privileged and confidential and shall be absolutely protected and free from any duty or right of disclosure to any successor Trustee or any beneficiary and any duty to account. The Trustee shall, however, include the amount of any disbursement for the legal counsel fees and costs in any report or account prepared by the Trustee for the period during which the expenses were paid.

14.12 Reliance on Experts and Others

The Trustee shall be entitled to rely on the information, opinions, reports, or statements (including financial statements and other financial data) prepared by his or her managers, attorneys, accountants, brokers, investments counselors, and other experts, even if they are associated with a Trustee, prepared by such persons as to matters which the Trustee reasonably believes to be within that person's profession or expert competence, and shall not be liable for losses resulting therefrom. The Trustee may act without independent investigation upon the recommendations of any attorneys, auditors, accountants, investment advisers, appraisers, or other qualified experts retained by the Trustee, even if they are associated or affiliated with the Trustee. The written opinion of any such expert submitted to the Trustee shall be a full and complete authorization and protection with respect to any action taken or not taken by the Trustee in good faith.

14.13 Extent of Liability

I do not want the Trustee to be personally liable for his or her good faith efforts in administering the trust estate.

(a) In general

A Trustee shall not be personally liable to the trust or its beneficiaries, and shall be held harmless, for any loss, expense, damage, or claim incurred by the Trustee by reason of any act performed or omitted to be performed by the Trustee, acting in good faith, in the administration of the trust. The Trustee shall be deemed to have acted in good faith on behalf of the trust if the Trustee acted in a manner reasonably believed by the Trustee to be within the scope of his or her authority and in the best interest of the trust and its beneficiaries. Further, a Trustee shall not be personally liable for obligations arising from the Trustee's ownership or control of trust property or for torts committed in the course of the Trustee's administration of the trust unless the Trustee is personally at fault. Notwithstanding the foregoing, a Trustee shall be personally liable for his or her breach of trust by acts or omissions, committed intentionally, with gross negligence, in bad faith, or with reckless indifference to the interests of the beneficiaries, and as to any profit that the Trustee derives from any breach of trust.

(b) While trust is revocable

During my lifetime, the Trustee shall follow all written directions given from time to time to him or her by me or by the person or persons to whom I delegate the right to direct the Trustee. In consenting to and carrying out those directions, the Trustee shall not be liable to any person having a vested or contingent interest in the trust for any act performed or omitted pursuant to those directions. Moreover,

the Trustee may follow those directions regardless of any fiduciary obligations to which the directing party may also be subject.

(c) As to other Trustees

The Liability of the Trustee is further limited as follows.

(i) As to prior Trustees

No successor Trustee shall be responsible or liable for any acts, omissions, or default of any prior Trustee. Unless requested in writing by a beneficiary within 60 days of the appointment of the successor Trustee, no successor Trustee shall be required or have any duty to review or investigate the actions or omissions of a prior Trustee. A successor Trustee shall not be required or have any duty or obligation to review, audit, or examine the transactions, accounts, or records of any prior Trustee, or any allocation of the trust estate made by any prior Trustee. No successor Trustee shall have any obligation to take any action to obtain redress for any breach of trust by any prior Trustee unless instructed by a court to do so. Each Trustee is responsible only for those assets that are actually delivered to the Trustee's custody or control.

(ii) As to Co-Trustees

A Trustee shall be liable to the beneficiaries for the acts or omissions of a Co-Trustee only as provided required by law.

(d) As to agents and investment managers

I want the Trustee to be able to rely on the advice of professionals hired to advise him or her. Accordingly, the Trustee's Liability is further limited as follows.

(i) As to agents

A Trustee shall be liable to the beneficiaries for the acts or omissions of an agent only as provided by applicable law.

(ii) As to investment managers

A Trustee shall not be liable for the acts or omissions of any investment manager, or be under an obligation to invest or otherwise manage any asset that is subject to the management of an investment manager.

(e) As to taxes

I want the Trustee to be aggressive in minimizing the taxes, including estate and income taxes, imposed on the trust estate. Accordingly, the Trustee shall not be liable for any accuracy-related penalty, such as is currently imposed under I.R.C. §6662, arising from the preparation and filing of any income tax or estate tax return.

(f) Liability Insurance

Individual Trustees may carry errors and omissions or fiduciary liability insurance and may charge the premiums to trust income or principal, or both, as a cost of administration.

ARTICLE 15

THE AUTHORITY OF THE TRUSTEES

The following provisions shall apply to each of the Trustees serving under this Trust Agreement. A successor Trustee shall be vested with all the rights, powers, and authority of an original Trustee.

15.1 Trustee Authority

Except as otherwise expressly provided, a successor Trustee upon commencing to serve as Trustee shall immediately become vested with all the rights, titles, powers (including discretionary powers), and obligations, with like effect as if named as an initial Trustee. Where this Trust Agreement states that the Trustee "shall" perform an act, the Trustee is required to perform that act. Where this Trust Agreement states that the Trustee "may" do an act or Trustee is "authorized" to act, the Trustee is expressly permitted or authorized to do the act described, and his or her decision to do or not to do the act shall be made in the Trustee's sole and absolute discretion in the exercise of his or her fiduciary powers and duties. The decision of the Trustee as to all discretionary actions and decisions shall be conclusive and binding on all persons.

15.2 Trustee Discretion

The discretionary powers granted to the Trustee under this Trust Agreement shall be absolute. This means that the Trustee can act arbitrarily, so long as he or she does not act in bad faith, and that no requirement of reasonableness shall apply to the exercise of his or her absolute discretion. This does not mean that the Trustee may do as he or she pleases, but rather that I want the Trustee to use his or her own personal, subjective best judgment. For this purpose, I waive the requirement that the Trustee's conduct at all times must satisfy the standard of judgment and care exercised by a reasonable, prudent person. In particular, the decision of the Trustee as to the distributions to be made to beneficiaries under the distribution standards provided in this Trust Agreement shall be conclusive on all persons.

15.3 Release of Power or Authority by a Trustee

The Trustee may at any time release, surrender, disclaim, relinquish, either in whole or in part, or may reduce or restrict in scope, any of the powers, rights, authority, or discretion granted to the Trustee under this Trust Agreement, either expressly or implied. Such action shall be taken by means of a written notice filed in the records of the trust, signed and dated by the releasing Trustee, and mailed to all of the adult current beneficiaries. Unless otherwise specified by the releasing Trustee, any such action as it affects that Trustee shall be irrevocable. Such action shall be effective only as to the Trustee giving such written notice and shall in no way affect the rights, powers, authority, and discretion of successor Trustees. The powers, rights, authority, or discretion released or restricted shall continue to exist as to all Trustees and successor Trustees other than the releasing Trustee.

15.4 Trustee's Consideration of Beneficiary's Other Assets

Except as otherwise provided in this Trust Agreement, in exercising his or her discretion to distribute trust funds to any beneficiary, the Trustee may, but shall not be required or have any duty to, consider all income and assets, including other sources of income or financial support, reasonably available to the beneficiary, as are actually known to the Trustee. The Trustee shall have no duty of inquiry as to the property owned by or held for the benefit of the beneficiary. In making discretionary distributions from any trust created under this Trust Agreement, the Trustee may rely absolutely upon a declaration executed under penalty of perjury by the beneficiary describing his or her expenses and financial needs and any other financial resources available to him or her, without further investigation. The Trustee may continue to rely upon a declaration until otherwise advised in another declaration from the beneficiary.

15.5 Limitation on Discretion of a Beneficiary Serving as Trustee

Notwithstanding any other provisions of this Trust Agreement, a Trustee (other than me) who is also a beneficiary of the trust shall not have, and shall not participate in the exercise of, the power to use, apply, or distribute trust principal for his or her own benefit, except as necessary to provide for his or her health, education, maintenance, and support in his or her accustomed manner of living. Further, a Trustee who is also a beneficiary of the trust shall not participate in the exercise of any power to advance or loan funds to himself or herself or to guarantee or secure any debt of such beneficiary/Trustee.

15.6 Voting

While more than two Trustees are serving, the decision of the majority of the Trustees shall prevail and be binding with respect to all matters affecting the trust estate. If one or more Trustees are excluded or precluded from participating in making a decision with respect to a particular matter, the remaining Trustees acting by majority vote shall make the decision. Any act by or instrument executed by the majority of the Trustees shall constitute the action of the Trustees as if done by all Trustees. Any dissenting or nonconcurring Trustee shall not be liable to any person for the action or failure to act of the other Trustees acting by majority vote.

15.7 Delegation by One Trustee

Each Trustee may at any time, by a signed revocable instrument, delegate to another Trustee the exercise of all or less than all of the powers conferred on a Trustee. Nonetheless, the delegating Trustee shall be liable for the proper exercise of the delegated powers by the other Trustee.

15.8 Delegation by All Trustees

The Trustees may delegate their powers to one or more of the Trustees in a writing signed by all of them. The writing must state the powers delegated to the particular Trustees and provide a date when

the delegation will terminate automatically if not previously terminated. Any delegation shall be revocable by any one Trustee in a writing delivered to the delegate. A Trustee acting pursuant to a delegation shall have the authority to bind the trust and third persons may rely on his or her authority to act for the trust. Any act by or instrument executed by a Trustee acting pursuant to this delegation shall constitute the action of the Trustees as if done by all Trustees.

15.9 Delegation of Power to Expend

The Trustees may delegate to one or more of the Trustees, for any period, the power to bind the trust in any transaction obligating the trust to expend up to or less than a certain sum of money as specified by the delegating Trustees. The Trustee to whom the power is delegated may be the sole signatory of all checks necessary to accomplish the expenditure. The Trustees may also delegate to a property management company authority to be the sole signatory of all checks written on behalf of the trust relating to real estate owned by the trust or on checks written on behalf of the trust in an amount less than the amount specified by the Trustees.

15.10 Delegation of Investment Authority

The Trustees, acting by majority vote, may delegate to one or more Trustees or to agents (including independent investment advisors, investment counsel or managers, banks, or trust companies) the power and authority to act for the Trustees in the investment and reinvestment of trust assets. The Trustees, acting by majority vote, may also authorize the payment of compensation for investment advisory or management services. The Trustees may delegate to the retained investment counsel the power to instruct the custodian of trust property with respect to all matters affecting the property, and the custodian shall comply with those instructions.

15.11 Agents

The Trustee may act under this Trust Agreement through an agent or attorney-in-fact acting under a power of attorney duly executed by the Trustee.

15.12 Dealing with the Trustees

If a third person dealing with the Trustee or assisting him or her in the conduct of a transaction acts in good faith and for a valuable consideration and without actual knowledge that the Trustee is exceeding the Trustee's powers or improperly exercising them, the third person is not bound to inquire whether the Trustee has power to act or is properly exercising a power and may assume without inquiry the existence of a trust power and its proper exercise. That third person shall be fully protected in dealing with or assisting the Trustee just as if the Trustee has and is properly exercising the powers the Trustee purports to exercise. In addition, that person has no duty to see to the application of any money paid or property transferred to or upon the order of one or more Trustees.

15.13 Reliance on Representations by the Trustees

A third person dealing with the Trustee also shall be fully protected in relying on written statements of fact, certified or declared under penalty of perjury by any one or more of the persons who appear from the original or certified copy of this Trust Agreement (or documents of appointment) to be a Trustee or successor Trustee, regarding the Trustee's authority to act under this Trust Agreement, the calling of any meeting of the Trustees, the giving of any notice of a meeting, the action taken at a meeting, and other facts concerning the trusts established under this Trust Agreement. Anyone may rely on a copy of this Trust Agreement certified by a Trustee, by the Trustee's legal counsel, or by a Notary Public, to be a counterpart or true copy of this Trust Agreement.

15.14 Reliance on the Authority of Trustees

No persons or organizations employed by the Trustee or retained by the Trustee as provided in this article shall be required to oversee or supervise the activities of the Trustee or to inquire into the Trustee's powers, authority, or discretion. Each person or organization so employed or retained may rely implicitly upon the written instructions of the Trustee with respect to the property and business of the trust, including instructions of the Trustee to deal directly with investment counsel employed by the Trustee. In no event shall any person or organization so employed or retained be liable for any act or omission of any Trustee in which that person or organization may also have participated.

ARTICLE 16
THE POWERS OF THE TRUSTEE

Subject in all instances to his or her fiduciary duties and the limitations set forth elsewhere in this Trust Agreement, with regard to the entire trust estate and all trusts established under this Trust Agreement, the Trustee shall have all the powers described below, all powers granted by law, and all powers reasonably necessary to carry out his or her duties as Trustee to administer, manage, protect, and invest the trust estate. The Trustee in his or her discretion, without court approval, authorization, or supervision, may exercise these powers except as expressly required in this Trust Agreement.

16.1 To Accept Property

The Trustee may accept or receive additions and contributions to the trust estate from me or any other person and hold the property in trust under the provisions of this Trust Agreement. If the Trustee receives property from another fiduciary and if the Trustee believes the action to be in the best interests of the trust estate, the Trustee is authorized to waive an accounting from the fiduciary, to approve his or her actions, to consent to his or her proposed actions, and to consent to his or her discharge.

16.2 To Disclaim or Reject Property

The Trustee may renounce or otherwise disclaim all or any part of any interest in property passing to the trust, by gift or bequest, and any right, power, privilege, or discretion granted the Trustee under this Trust Agreement. The Trustee may reject any property or interest in property passing to the trust, including property that by reason of hazardous materials or substance the Trustee determines (after investigation at the expense of the trust) would be detrimental to the trust purpose.

16.3 To Retain Property

The Trustee may retain trust property received at the inception of the trust or at any other time, from me or any other person until, in the judgment of the Trustee, disposition or distribution of the property should be made. The property may be retained even though the property is unproductive, is property in which a Trustee is personally interested or in which the Trustee owns an undivided interest personally or as trustee of another trust, or there is known or later discovered to be hazardous materials or substances requiring remedial action pursuant to environmental laws. The Trustee shall have no duty to dispose of any part of the trust property included in the trust at the time of its creation, or later added to the trust by me or another person, that would not be a proper investment for the Trustee to make. The Trustee may, without liability, continue to hold that property. The Trustee may hold trust property in bearer form so that title may pass by delivery, or in the name of any one Trustee or a nominee without indication of any fiduciary capacity by the nominee. The Trustee may keep all or part of the trust property at any place within the United States or abroad.

16.4 To Operate a Business

The Trustee may continue or participate in the operation of any business or other enterprise (including a partnership as a general or limited partner) that is part of the trust property for as long as the Trustee deems advisable, at the risk of the trust estate and not at the risk of the Trustee. The Trustee may incorporate, dissolve, or change the form of the organization of the business or enterprise, or operate it as a partnership or in any other form. The profits and losses from any business or other enterprise shall be chargeable to and borne by the trust, and not the Trustee. A Trustee, as an individual, may continue to be a shareholder, director, officer, employee, or partner of any business or enterprise in which the trust holds any interest.

16.5 To Invest and Reinvest Trust Property

The Trustee may invest and reinvest trust property (including income and principal) in any kind of property, whether real, personal, or mixed, including (1) real property (including leaseholds; royalty interests; interests in mines, oil and gas wells, timberlands, and other wasting assets), (2) intangible personal property (including common and preferred stock and all other kinds of securities (on margin or otherwise); investment company shares, mutual funds, index funds, common trust funds (including any common trust fund under the management of a corporate trustee) and other collective investment

vehicles; interests in partnerships (whether as a general or limited partner); commodities; governmental obligations of every kind; obligations of corporations or unincorporated associations; and patents, copyrights, trademarks, and other intangible rights), and (3) tangible personal property (including precious metals, works of art, and other collectibles). The Trustee is authorized to establish and maintain brokerage accounts, including margin accounts, for the purpose of purchasing, acquiring, possessing, pledging, hypothecating, selling and otherwise disposing of, and generally dealing in and with any of the foregoing types of investments.

16.6 To Administer Securities

The Trustee may purchase, exchange, or sell stocks, bonds, futures contracts, and other securities, and puts, calls, straddles, and other options. The Trustee may maintain brokerage accounts, including margin and commodity accounts, and in connection with such accounts, may borrow, pledge securities, make short sales, and sell on margin or otherwise. With respect to all securities held by in the trust estate, the Trustee may exercise the rights, powers, and privileges, and responsibilities of an owner, including the right to vote; to give general or limited proxies; to pay calls, assessments, and other sums; to participate in voting trusts, pooling arrangements, foreclosures, reorganizations, consolidations, mergers, and liquidations; to deposit securities with and transfer title to any protective or other committee; and to exchange, exercise, or sell stock subscription or conversion rights. The Trustee may also accept and retain as an investment any securities received through the exercise of any of the foregoing powers.

16.7 To Conduct Banking Activities

The Trustee may establish financial accounts of any kind, including checking, money market, and savings accounts, with any bank, savings and loan association, credit union, brokerage firm, or other financial institution (including such accounts in the banking department of a Trustee that is a corporation or partnership). The Trustee may deposit trust funds into such accounts, withdraw funds from such accounts, and transfer funds among such accounts. The Trustee may designate in writing the persons, whether or not Trustees, who may conduct such banking activities, and the financial institutions may rely, without liability, on such designations.

16.8 To Purchase and Sell Trust Property

The Trustee may buy, purchase, acquire, sell, convey, dispose of, exchange, or otherwise transfer any trust property, or any interest in property, for cash or on credit, at public or private sale, with or without notice, and for the prices and upon the terms as the Trustee determines. The Trustee may grant or acquire options and rights of first refusal involving the acquisition or disposition of any trust property. The Trustee may also subdivide or develop land; create restrictions, easements, and other servitudes, with or without consideration; make or obtain the vacation of plats and adjust boundaries; adjust differences in valuation on exchange or partition by giving or receiving consideration; and dedicate real property to public use with or without consideration.

16.9 To Manage Trust Property

The Trustee may manage, control, divide, develop, improve, repair, exchange, partition, change the character of, or abandon trust property or any interest in trust property. The Trustee may enter into a lease for any purpose as lessor or lessee with or without the option to purchase or renew and for a term within or extending beyond the term of the trust. The Trustee may amend or extend existing leases. The Trustee may also demolish or remove buildings or other improvements on trust property.

16.10 To Borrow Money and Encumber Trust Property

The Trustee may borrow money for any trust purpose from any person upon such terms and conditions as may be determined by the Trustee, and obligate the trust to make repayment from trust property. The Trustee may loan or advance funds to the trust, and the loans or advances together with the interest charged shall be treated as a first lien on the trust estate until repaid. The Trustee may also encumber, mortgage, or pledge trust property for a term within or extending beyond the term of the trust in connection with the exercise of any power vested in the Trustee, or to create restrictions, easements, or other servitudes on trust property.

16.11 Providing Guarantees

. The Trustee may guarantee any indebtedness incurred by me, or by any entity owned directly or indirectly by me or by the trust, as I may direct.

16.12 To Make Loans

. The Trustee may loan or advance trust property of any kind (including money) for any trust purpose to any person on terms and conditions as determined by the Trustee, subject to limitations stated in this Trust Agreement. The Trustee may make loans out of trust property to the current beneficiary on terms and conditions that the Trustee determines are fair and reasonable under the circumstances, and guarantee loans to the current beneficiary by encumbrances on trust property.

16.13 To Purchase Liability Insurance

. The Trustee may purchase and pay the premiums on policies to insure the property of the trust estate against damage or loss and to insure the Trustee against liability with respect to third persons. The Trustee shall not be liable for any omission to purchase any type or amount of insurance. The premiums shall be a proper expense to be charged against the trust.

16.14 To Purchase and Administer Life Insurance

. The Trustee may purchase, own, and pay the premiums on life insurance on my life, and collect the proceeds of life insurance policies payable to the trust. The Trustee shall have the power to compromise, arbitrate, or otherwise adjust any claim, dispute, or controversy arising under any policy payable to the trust and shall have authority to initiate, defend, settle, and compromise any legal proceeding necessary in the Trustee's discretion to collect the proceeds of any policy. The Trustee's receipt to any insurer shall be a sufficient release of the insurer. The insurer shall not be under any duty to inquire concerning the Trustee's application of the policy proceeds.

16.15 To Pay, Contest, and Settle Claims

. The Trustee may pay or contest any claim; settle a claim by or against the trust by compromise, arbitration, or otherwise; and release, in whole or in part, any claim belonging to the trust.

16.16 To Litigate

. In accordance with his or her duties to enforce claims and defend actions, the Trustee may prosecute or defend actions, claims, or proceedings for the protection of the trust estate and the Trustee in the performance of his or her duties.

16.17 To Deal with Environmental Hazards

. The Trustee may deal with matters involving the actual or threatened contamination of trust assets (whether real or personal) by hazardous substances, or involving compliance with environmental laws and regulations, including conducting environmental assessments, audits, and site monitoring, and taking remedial action (whether or not required by governmental authorities) to contain, clean up, or remove any environmental hazard.

16.18 To Pay and Allocate Trust Expenses

. The Trustee may pay taxes and other assessments imposed on the trust estate or trust income; reasonable compensation of the Trustee and of the employees and agents of the trust; and other expenses incurred in the collection, care, management, administration, and protection of the trust estate. In allocating the payment of expenses, the Trustee shall have the power to determine which expenses are chargeable to income or principal or partly to each. The Trustee is authorized, but not directed, to allocate and charge post-death expenses incurred in the administration of the trusts or sub-trusts to post-death income. In particular, all expenses of administration claimed as income tax deductions may be entirely allocated to and charged against post-death income. In making these determinations, the Trustee shall be guided by the principles set forth in the Uniform Principal and Income Act, but his or her final determination shall be binding.

16.19 To Hire and Employ Persons

. The Trustee may hire and employ persons (including individuals, corporations, partnerships, associations, and other companies), including accountants, attorneys, auditors, investment advisers, appraisers, or other agents or experts, even if they are associated or affiliated with a Trustee, to advise or assist the Trustee in the performance of his or her duties and obligations. The Trustee may grant

discretionary authority to such persons, but may not delegate either the administration of the trust or acts that are not delegable except as expressly provided in this Trust Agreement.

16.20 To Maintain Custody

The Trustee may keep any or all of the trust property at any place in California or elsewhere, within the United States or abroad, or with a depository or custodian at those places. If no bank or trust company is acting as sole or a Co-Trustee hereunder, the Trustee is authorized to appoint a bank or trust company as custodian for securities and any other trust assets. Any appointment shall terminate when a bank or trust company begins to serve as sole or as a Co-Trustee under this Trust Agreement. The custodian shall keep the deposited property; collect and receive the income and principal; and hold, invest, disburse, or otherwise dispose of the property or its proceeds (specifically including selling and purchasing securities and delivering securities sold and receiving securities purchased) upon the order of the Trustee. The custodian shall not be liable to any person interested in the trust for any action taken pursuant to the order or instructions of the Trustee or his or her authorized agents.

16.21 To Use a Nominee

The Trustee may hold securities or other property of the trust estate in the name of the Trustee, in the name of a nominee, or in street name accounts with brokers, or in the name of a custodian (or its nominee) selected by the Trustee, with or without disclosure of this Trust Agreement. The Trustee shall be responsible for the acts of such custodian, broker, or nominee affecting such property. The Trustee may also acquire and retain securities in unregistered form so that ownership passes by delivery.

16.22 To Execute and Deliver Instruments

The Trustee may execute and deliver all documents and instruments (including checks withdrawing or disbursing trust funds, stock powers, deeds and other conveyances, receipts, releases, contracts, and other agreements and transfer documents) which are needed to accomplish or facilitate the exercise of the powers vested in the Trustee, and to disclose the provisions of this Trust Agreement whenever in the Trustee's discretion disclosure is appropriate.

16.23 Other Powers

- (a) The Trustee may invest in obligations of the United States Government.
- (b) The Trustee may deposit trust funds at reasonable interest in accounts, whether or not the account is insured by a government agency or collateralized. The accounts may be maintained in the name of any one of the Trustees or in the name of a nominee.
- (c) The Trustee may make repairs, alterations, and improvements, and perform the other acts affecting trust property.
- (d) The Trustee may develop land.
- (e) The Trustee may enter into leases and other arrangements regarding minerals.
- (f) The Trustee may grant or take options.
- (g) The Trustee may exercise the powers of voting rights, payment of calls and assessments, stock subscriptions and conversions, and consent to change in form of business and participation in voting trusts.
- (h) The Trustee may hold securities and deposit securities in a securities depository.

ARTICLE 17

SPECIAL DISCRETIONARY POWERS OF THE TRUSTEE

The following provisions shall apply to each of the Trustees serving under this Trust Agreement.

17.1 To Deal with My Estate

The Trustee may loan money to and borrow money from, sell property to and buy property from, exchange property with, and otherwise deal with, on reasonable, arm's-length terms (including adequate security, fair market prices, and market rates of interest), my estate or the Trustees of other trusts created by me, for the purpose of providing liquidity to the estate or trusts or for any other purpose. The Trustee shall not be obligated to make any such loans or purchases.

17.2 To Make Payments and Distributions

The Trustee shall have the discretion to make any payments or transfers of income or principal or other sums distributable to a beneficiary in any one or more of the following ways. The Trustee shall not be required to supervise or inquire into the application of any funds so paid or applied, and the receipt of the payee shall be full acquittance and discharge of the Trustee. The Trustee may withhold from distribution all or any part of any trust property, so long as the Trustee, exercising its discretion, determines that such property may be subject to conflicting claims, tax deficiencies, or liabilities (contingent or otherwise) properly incurred in the administration of the trust.

- (a) By payment directly to the beneficiary or by deposit in any bank or similar account designated by the beneficiary even if the beneficiary is a minor or under a legal disability, without the intervention of a custodian, guardian, or conservator. Payments may be made directly to minor beneficiaries who, in the Trustee's judgment, have attained sufficient age and discretion to manage their own funds.
- (b) By payment to the legally appointed guardian or conservator of the beneficiary's person or estate or by payment for the benefit of the beneficiary to any person with whom the beneficiary resides or to any person who has custody of the beneficiary, without the intervention of a guardian or conservator.
- (c) If the beneficiary entitled to distribution is a minor, by transferring the trust property to a custodian for the beneficiary under the California Uniform Transfers to Minors Act or a similar law of any other state in which the beneficiary or custodian resides. The custodian shall be named by the Trustee, and may, but need not be, the beneficiary's parent or legal guardian or person already serving as custodian for other property. The Trustee shall provide that the trust property shall be held under the custodianship until the minor reaches a certain age selected by the Trustee, but not past age 25 or the maximum age then allowed under the applicable Uniform Transfers to Minors Act. Alternatively, the Trustee may deposit the payment for the beneficiary in a savings or similar account in the minor's name payable to the minor when he or she reaches age 18, or the Trustee may distribute the share to the Trustee of any other trust maintained for the minor, provided no other person will become entitled to any interest in the funds, and all the accumulated income and principal of the funds will be distributed to the minor when he or she reaches age 18 or, upon the minor's death, to his or her estate.
- (d) By payment to any person or organization furnishing health care, education, maintenance, or support of the beneficiary.
- (e) By making expenditures directly for the benefit of the beneficiary or for the reasonable health, education, maintenance, and support of persons whom the

beneficiary has a legal obligation to support.

- (F) By purchasing an annuity contract or other property for the benefit of a beneficiary entitled to receive a distribution.

17.3 To Sell Trust Assets

The Trustee may sell trust assets to obtain cash with which to pay my debts, income taxes, Estate taxes, expenses of administration, and other liabilities of the trust; or to satisfy pecuniary gifts provided for under this Trust Agreement. The Trustee's selection of assets to be sold for these purposes, and the tax effects of that selection, shall not be subject to question by any beneficiary. Property, assets, or funds otherwise excludable from my gross estate for federal estate tax purposes shall not be used to make any of these payments.

17.4 To Postpone Distributions

Notwithstanding other provisions of this Trust Agreement, the Trustee shall have the power to postpone the distribution of any fractional portion or part of the principal of any trust estate or of an entire trust estate of any trust created under this Trust Agreement for any person other than me if the Trustee determines that there is a compelling reason to postpone the distribution. Compelling reasons shall include, but are not limited to, a serious disability, drug addiction or dependency, a pending divorce, a potential financial difficulty, pending or threatened litigation, a serious tax disadvantage, or similar substantial cause affecting the beneficiary who otherwise would be entitled to the distribution. In that event, the distribution from or termination of any trust may be postponed, and any postponement may be continued from time to time, up to and including the entire lifetime of the beneficiary. During the postponement, the retained portion or part of the trust estate shall be administered under the same terms as applied immediately prior to the postponement.

17.5 To Determine Values and Allocate Property

The Trustee, in his or her discretion, shall determine the valuations of trust property for purposes of divisions, allocations, and distributions, and those valuations, reasonably determined, shall be final and binding on all beneficiaries and other persons having an interest in the trust. The Trustee may adjust any valuations retroactively if a different valuation is finally determined for federal estate tax purposes. The Trustee is authorized to effect the division, allocation, or distribution of trust property in divided or undivided interests, in cash or in kind or partly in both, pro rata or non-pro rata, as the Trustee shall determine, and to sell any property in connection with the division, allocation, or distribution if the Trustee deems that action necessary or appropriate. A distribution in kind may be made pro rata or non-pro rata, and a beneficiary may receive all or a portion of any asset as part of a distribution or allocation in kind. The Trustee may allocate or distribute property (or the right to receive property) which is subject to estate tax and federal income tax as income in respect of a decedent ("IRD") to any one or more of the trusts created under this Trust Agreement or the beneficiaries of any trust. The Trustee shall not be under any obligation to equalize any disproportionate allocation or distribution of items of IRD to any one or more trusts or beneficiaries. In making such divisions, allocations, and distributions, the Trustee is not required to consider the income taxes bases of such assets or the potential income tax consequences to the beneficiaries receiving the assets.

17.6 To Make Allocations between Principal and Income

The Trustee shall determine what is principal or income of the trust estate, and what items shall be charged or credited to principal or income, or both. For example, Trustee fees, attorney's fees, accounting fees, and custodian fees shall be charged against income or principal, or both, in such proportions (or all against either income or principal) as the Trustee determines. In exercising such discretion, the Trustee may use the Uniform Principal and Income Act as a guide.

The Trustee shall not be required to establish any reserves. The Trustee may, however, establish reserves for depreciation, depletion, amortization, obsolescence, or repair and improvement of capital assets; for operating capital; or to amortize loans from income. If the Trustee determines to establish a reserve, he or she may fund the reserve by appropriate charges against the income of the trust estate, in

such amounts as the Trustee determines. If any security is purchased for a premium or at a discount, such premium or discount may be amortized in a reasonable manner. In addition, the Trustee may establish such reserves as he or she considers necessary for the payment of all taxes.

17.7 To Retain or Purchase Unproductive or Under-productive Property

The Trustee may retain, purchase, or otherwise acquire property that is unproductive or under-productive of current income. Because of the substantial potential for appreciation presented by unproductive assets such as unimproved real estate and growth stocks, I want the Trustee to have broad discretion to acquire those assets. The Trustee shall have a duty to make the trust property productive, but property may be made productive by appreciation in value as well as by the production of income. The Trustee may acquire and retain assets for appreciation as part of a portfolio that produces a reasonable level of current income.

17.8 To Invest Trust Assets Together

Each of the trusts and trust shares created under this Trust Agreement shall be a separate trust for trust accounting, tax, and all other purposes. The Trustee shall keep an account for each trust and may, but shall not be required to, segregate trust assets. Rather, the Trustee may invest together the property of the separate trusts, allotting to each separate trust its proportionate undivided interest in the collective fund. The undivided interest always shall be equal to that trust's proportionate contribution to the mingled assets.

17.9 To Consolidate Trusts

If a trust is to be established or exists under this Trust Agreement for a beneficiary for whom another trust has been established under this Trust Agreement, the Trustee may allocate the property for the one trust to the other trust. Similarly, if I have established a trust for a beneficiary for whom a trust is to be established or exists under this Trust Agreement, and the dispositive provisions of that trust are substantially the same as the dispositive provisions of the trust to be established or existing under this Trust Agreement, the Trustee may transfer the property for the trust to be established or existing under this Trust Agreement to the Trustee of the other trust, to be held on the terms of that other trust. Further, where the dispositive provisions of each trust or trust share are substantially similar, the Trustee shall have the discretion to combine any trusts or trust shares into one trust because of changed circumstances, litigation among beneficiaries, administrative difficulties, or other reasons suggesting a need for such a combination. A combination must not materially impair the interests of any beneficiaries. Trusts may be combined or consolidated whether created inter vivos or by will, by the same or different trust instruments, whether the Trustee is the same, and regardless of where the trusts were created or administered. When combining trusts, however, the Trustee shall only combine Exempt Trusts with other Exempt Trusts.

17.10 To Divide Trusts

With respect to all trusts established under this Trust Agreement, the Trustee shall have the discretionary power, exercisable without need of court approval, to divide the trust into two or more separate trusts for any purpose, including, without limitation, any of the following purposes.

- (a) To create one or more separate trusts that qualify as a qualified S corporation shareholder or as any other type of special trust provided for under the I.R.C.
- (b) To create one or more separate trusts with assets completely exempt from any application of any generation-skipping transfer tax. If the Trustee exercises the election provided by I.R.C. §2652(a)(3) as to any trust, the Trustee is authorized in his or her discretion to hold the property of the trust in two separate fractional share trusts, one in an amount equal to my GST exemption allocated to the trust and one in an amount equal to the balance of the property of the trust.
- (c) To create one or more separate trusts to accomplish other proper tax planning purposes.

- (d) To create a separate trust as to any share or portion of a trust disclaimed by a beneficiary, and to sever the disclaimed portion to be administered as a separate trust.
- (e) To create a separate trust for each current income beneficiary of a trust or trust share, and to divide any trust along family lines to be administered as separate trusts.
- (f) To create one or more separate trusts because of changed circumstances, litigation among beneficiaries, administrative difficulties, or other reasons suggesting a need for a division.

The allocation of property between or among separate trusts created from a single trust or trust share may be unequal in amount and in the type of assets, and the division may be non-pro rata. The fair market values of the trust property at the date or dates of allocation shall be used in making the allocations. All trusts so established shall be designated and named by the Trustee and the property allocated to the divided trusts shall be held and administered under the same terms and provisions as would have applied to the undivided trust or trust share. With regard to planning for the S corporation election, the GST tax inclusion ratio, or other tax purposes, this power to divide trusts shall be exercised in a manner that complies with the I.R.C. and applicable Treasury regulations.

17.11 To Terminate Trusts

. I recognize that circumstances may change so that continuation of a trust provided for in this Trust Agreement may not be in the best interests of its current beneficiary, taking into account all relevant factors, including the costs of administration and tax consequences. Accordingly, after my death, the Trustee may for any reason terminate any trust created under this Trust Agreement and distribute any remaining trust estate, including principal and undistributed income, to any one or more of the current beneficiaries or the presumptive remainder beneficiaries of the trust in those proportions as the Trustee determines, in a manner that conforms as nearly as possible to my intention. In exercising his or her discretion to terminate a trust, the Trustee may, but shall have no obligation to, consider the interests of any person other than the current income beneficiary, including any remainder beneficiaries.

17.12 To Permit Use of Personal Residence

. The Trustee is authorized to permit me and, following my death, the current beneficiary of a trust to occupy rent-free any residence held in the trust and to use the furnishings in the residence. The Trustee shall pay from the trust all taxes, insurance premiums, assessments, costs of repairs, and maintenance for these residences. The Trustee may sell the residence and, in his or her discretion, acquire other residences from trust property. The Trustee may also permit the guardian of a minor current beneficiary of the trust, along with the guardian's family, to reside rent free with the minor beneficiary in the residence so long as the minor beneficiary is entitled to reside there.

17.13 To Hold Personal Articles in Trust

. If the Trustee of any trust receives furniture or furnishings, household items, clothing and other personal effects, or vehicles or accessories to vehicles, the Trustee may distribute that property to the current beneficiary or beneficiaries of the trust, at the times and in the manner the Trustee, in his or her discretion, determines to be proper. In addition, the Trustee may allow the current beneficiaries to use this property. Neither the Trustee nor any beneficiary who uses this property shall be liable to other beneficiaries for permitting the use of this property or for the loss or damage of this property.

17.14 To Make Distributions from Qualified S Trusts

. The Trustee is authorized to distribute to the beneficiary of any trust that has made a qualified S Corporation election under I.R.C. §1361 et seq. from income or principal, or both, funds sufficient to pay the federal and state income taxes imposed on the beneficiaries for the income or gain passing to the beneficiary from the S Corporation. No such distribution is required.

ARTICLE 18
DISINHERITANCE AND NO CONTEST

18.1 Disinheritance Clause

I have intentionally omitted from this Trust Agreement any provision for any of my heirs, issue, relatives, or other persons who are not named, mentioned, designated, or described in this Trust Agreement. I have intentionally omitted any person who would be a pre-termitted heir under applicable law. Except as specifically provided in this Trust Agreement, I have intentionally omitted any provision for any of my children now alive or hereafter born or adopted, or for the issue of any of my children who may predecease me. After-born children shall have no rights in my trust estate other than those expressly given my children in my Will or this Trust Agreement. I also intentionally do not provide for any stepchildren or foster children that I now have or may later acquire. I generally and expressly disinherit each and every person whomsoever claiming to be and who may be determined to be my heirs at law, except as they are otherwise expressly provided for in this Trust Agreement.

18.2 No Contest Clause

I want the greatest deterrence against interference with my estate plan that the law allows. If any heir, issue, relative, legatee, devisee, beneficiary, or other interested person; or any person who is provided for under this Trust Agreement, my Will, any beneficiary designation, or any Will substitute; or any person who would be entitled to any of my property under the laws of succession or otherwise, alone or in conjunction with any other person or persons, directly or indirectly (1) institutes any legal proceeding that attacks or contests this Trust Agreement or my Will (or any amendment or codicil to this Trust Agreement or my Will), or seeks to impair, nullify, void, or invalidate such documents or any of their provisions; (2) asserts or pursues in any manner any claim, including any creditor's claim, against my estate or property other than as permitted in this Trust Agreement and my Will; (3) attacks or contests or seeks to change any beneficiary designation under an insurance policy, employee benefit plan, deferred compensation plan, retirement plan, annuity, or other Will substitute of mine; or (4) conspires with or voluntarily assists any person or persons attempting to do any of these things, I direct that that person (the "Contestant") and all persons conspiring with or assisting him or her shall take none of my property and nothing from my estate. All these persons are expressly disinherited. Any and all gifts or property that otherwise would have gone to these persons shall be forfeited and shall pass as if these persons had predeceased me without leaving living issue. The foregoing provisions shall apply to any persons who claim that I entered into an oral agreement providing for the disposition or transfer of property to those persons or others in any way inconsistent with the provisions of this Trust Agreement or my Will. The foregoing provisions shall also apply to any action or proceeding brought by any person, other than me (or my authorized agents) during my lifetime, to change the ownership title of my property already characterized in a document signed by me (excluding any action by my Executor or Trustee to confirm ownership of my property in the trust or my estate) and any challenge to the validity of an instrument, contract, agreement, beneficiary designation, or other document providing for or directing the disposition of my property.

The foregoing provisions shall not be violated by (1) the disclaimer of any right or interest in trust property; (2) the assertion or submission of any creditors' claims, supported by consideration, by any person to my Executor or the Trustee that are believed by such person, in good faith, to be owed by me to that person or the prosecution of an action based upon any such creditor's claims; (3) the participation in a mediation or settlement discussions or the filing of a petition for settlement or compromise affecting the terms of this Trust Agreement, my Will, or other documents governing the disposition of my estate or property; (4) the filing of any petition or the taking of other action by the Trustee or my Executor seeking judicial construction or interpretation of this Trust Agreement or my Will, or of any amendment or codicil to this Trust Agreement or my Will, or (5) the commencement of any proceeding for declaratory relief to determine whether any action by any person would constitute a contest under these provisions.

18.3 Expenses of Contest

. My Executor and the Trustee serving under this Trust Agreement are expressly authorized to defend against any and all of the actions described in Section 18.2, including any contest or attack of any nature upon this Trust Agreement, my Will, or any of their provisions. All expenses incurred in the defense of any of the actions or matters described in Section 18.2 shall be paid, as the Trustee determines, from either my probate estate or the trust estate as expenses of administration. If, however, a Contestant is or becomes entitled to receive any property or property interests included in my probate estate or the trust estate, whether under this Trust Agreement, my Will, or any other instrument, then all expenses incurred by the Trustee or my Executor in the defense of the actions undertaken by the Contestant shall be charged against and paid from the property or property interests that the Contestant otherwise would be entitled to receive, whether or not the Trustee or my Executor was successful in the defense of the Contestant's actions.

ARTICLE 19 GENERAL TRUST PROVISIONS

The following provisions shall apply in all matters of construction and interpretation of this Trust Agreement.

19.1 Rules of Construction

. Unless the specific provision or term being construed or the context of the provision or term otherwise requires, and except as otherwise expressly provided in this Trust Agreement, the general provisions and rules of construction and interpretation set forth in applicable law and in this article and the definitions set forth in Article 20 (Definitions) shall govern the construction and interpretation of this Trust Agreement. Where the provisions and rules of construction or definitions set forth in applicable law and in this article and Article 20 conflict, the provisions and rules and definitions set forth in this article and Article 20 shall govern.

19.2 Governing Law

. This Trust Agreement has been executed in California, and its validity and construction, including the determination of all rights of the beneficiaries, shall be governed by the laws of California regardless of where the trusts are administered. Further, except as otherwise provided in this section, the trusts established under this Trust Agreement shall be administered in California regardless of where the Trustee or beneficiaries reside, and all matters and questions related to their administration shall be governed by the laws of California. Notwithstanding the foregoing, with the consent of a majority in percentage interest of all the beneficiaries of the trust then entitled to trust income (whether discretionary or not), the Trustee may transfer the situs of a trust established under this Trust Agreement to another state of the United States as he or she determines to be in the best interests of the trust beneficiaries. After any change of situs for a trust, the laws of the state of the new situs shall govern the administration of the transferred trust, but the validity of this Trust Agreement and its construction shall continue to be governed by the laws of California.

19.3 Successors in Interest

. This Trust Agreement shall be binding upon my heirs, executors, successors, and assigns, the Trustee and the successor Trustee, and all the beneficiaries and interested persons under this Trust Agreement.

19.4 Court Supervision

. Under California law the California courts have jurisdiction to consider petitions concerning each trust created by this Trust Agreement.

19.5 References to Statutes

. Whenever a reference is made to any portion of the Internal Revenue Code or to any other law, the statutory reference shall be construed to refer to the statutory section mentioned, related successor or substitute sections, and corresponding provisions of any subsequent law, including all amendments and additions.

19.6 Gender, Tense, and Numbers

. Unless the context clearly requires another construction, the masculine, feminine, and neuter genders

shall each include the others as appropriate; the present tense shall include the past and future tenses, and the future tense shall include the present tense; and the singular number shall include the plural, and the plural shall include the singular.

19.7 Effect of Headings

. Article, section, and paragraph numbers and headings, as well as titles, used in this Trust Agreement are used for convenience of reference only and shall not be considered in the construction or interpretation of this Trust Agreement. They are not intended to have any legal effect or to affect the scope, meaning, or intent of the provisions of this Trust Agreement.

19.8 Severability

. If any part, clause, or provision of this Trust Agreement or the application of any part, clause, or provision of this Trust Agreement to any person or circumstances, is held to be void, invalid, unenforceable, or inoperative, this invalidity shall not affect any other parts, clauses, or provisions or applications of this Trust Agreement that can be given effect without the invalid provision or application. The remaining provisions of this Trust Agreement shall be effective and fully operative as though the part, clause, or provision had not been contained in this Trust Agreement. To this end, the provisions of this Trust Agreement are severable.

**ARTICLE 20
DEFINITIONS**

The following definitions shall apply in all matters of construction and interpretation of this Trust Agreement.

20.1 Administer

. The term "administer" means to hold, manage, administer, allocate, and distribute.

20.2 Agent

. The term "agent" means (1) an individual's attorney-in-fact acting under a power of attorney, to the extent the power of attorney specifically authorizes the attorney-in-fact to take the proposed actions, or (2) an individual's court-appointed conservator or guardian, to the extent the conservator or guardian has obtained, from the court that appointed the agent as conservator or guardian, approval of its proposed actions at a hearing for which the Trustee received timely notice.

20.3 Beneficiary

. The terms "beneficiary" or "beneficiaries" mean a person to whom a donative transfer of property or a distribution from a trust is or could be made or that person's successor in interest, and shall include an heir, devisee, legatee, a person with any interest in a trust, and any person entitled to enforce a charitable trust.

20.4 Charitable Organization

. The term "charitable organization" means an organization or trust described in L.R.C. §170(c), §2055(a), and §2522(a) to which contributions or bequests are deductible for both federal income and estate tax purposes.

20.5 Child, Parent, and Issue

. The term "child" means any individual entitled to take as a child by intestate succession from the parent whose relationship is involved. References to "child" or "children" mean descendants in the first degree of the parent designated. A child of mine shall include a child born or adopted after the execution of my Will and this Trust Agreement. The term "parent" means any individual entitled to take as a parent by intestate succession from the child whose relation is involved. The terms "issue" or "descendants" of a person means all the person's lineal descendants of all generations, with the relationship of parent and child at each generation being determined by the definitions of parent and child. The term "grandchild" includes only a child of a child of the person referred to.

(a) Limitations as to Adopted Children

. The terms "child," "children," "issue," and "descendant" shall include "adopted children." The term "adopted children" means all persons adopted by someone other than me only if the person was adopted

before reaching the age of eighteen (18), or lived in the home of the adopting parent before reaching the age of eighteen (18) if not actually adopted before that time. Anyone that I adopt shall be included as a child of mine regardless of the adopted person's age at the time of the adoption. An adopted child and the adopted child's issue shall be considered issue of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or of either of the adopting parents.

(b) Limitations as to Stepchildren and Foster Children

The terms "child," "children," "issue," and "descendants" shall not include a foster child or a stepchild, even if a parent-child relationship existed between the foster parent and the foster child or between the stepparent and the stepchild.

20.6 Distribute

The term "distribute" means to pay directly to, or apply for the benefit of, the designated beneficiary, donee, or transferee or that person's agent.

20.7 Education

The term "education" shall include, but not be limited to, elementary, primary, secondary, college, graduate, postgraduate, and professional study or schooling, and vocational training, as well as instruction in drama, music, art, science, computers, and other subjects taught before or after a regular school day. Payments for education shall include tuition, books, supplies, tutors, and the beneficiary's reasonable related living and travel expenses, including clothing, room and board, and a reasonable living allowance.

20.8 Estate Taxes

The term "Estate taxes" means all estate, inheritance, transfer, succession, legacy, death, and other similar taxes, including any interest or penalties on these taxes, that may be imposed by reason of my death. "Estate taxes" excludes any income tax, generation-skipping transfer tax, excise tax, and other similar taxes.

20.9 Executor

The term "Executor" means an executor, administrator, administrator with the will annexed, special administrator, personal representative, or a person who performs substantially the same function under the law of another jurisdiction governing the person's status, including all successors or persons holding the office temporarily. If, however, there is no Executor serving within the United States, the term means the Trustee of this trust for purposes of the property held in the trust estate, as provided in I.R.C. §2203. The terms "Executor" and "Executors" each include both the singular and the plural.

20.10 Expenses of Estate Administration

The term "expenses of estate administration" means those expenses incurred following my death by my estate or by the Trustee of the trust that are deductible (whether or not so deducted) for estate tax purposes pursuant to I.R.C. §2053. Such expenses shall include attorney's, appraiser's, and accountant's fees and all expenses incurred in determining the amount of any Estate tax.

20.11 Federal Estate Tax Value

The term "federal estate tax value" means the value of property included in my gross estate, valued either as of my date of death or the alternate valuation date, as finally determined for federal estate tax purposes. The federal estate tax value of any property acquired after my death shall be deemed to be its adjusted basis at the time of its acquisition as finally determined for federal income tax purposes. References to "adjusted gross estate" shall mean my gross estate as finally determined for federal estate tax purposes, but excluding property includible in my gross estate pursuant to I.R.C. §2044 and subtracting allowable deductions under I.R.C. §2053 and §2054.

20.12 Generation-Skipping Transfer Tax

The terms "generation-skipping transfer tax" or "GST tax" refer to the federal generation-skipping transfer tax imposed by Chapter 13 of the I.R.C. The term "GST exemption" refers to the exemption provided in I.R.C. §2631(a). "Unused GST exemption" means the amount of a person's GST exemption that is then remaining available for allocation to property or a trust as to which the person is the transferor. A "GST exempt trust" is a trust that has an inclusion ratio of zero for purposes of the GST tax.

A "GST nonexempt trust" is a trust that has an inclusion ratio of greater than zero for purposes of the GST tax. The terms "GST reverse QTIP election" or "reverse QTIP election" refer to the election provided for qualified terminable interest property under I.R.C. §2652(a)(3) to treat all of a QTIP trust as if, for purposes of the GST tax, the QTIP election had not been made.

20.13 Gifts

The term "gifts" mean devises, legacies, bequests, and all other types of donative transfers, inter vivos and testamentary.

20.14 Guardian

The term "guardian" means the court-appointed guardian of the person or estate of a minor person. The term "natural guardian" means the child's parents.

20.15 Health

The term "health" refers to all matters related to the health of the designated person, including medical, dental, hospital, and nursing expenses and expenses of home care and therapy incurred for the person's benefit.

20.16 Heirs at Law

The terms "heirs at law" or "heirs" mean the persons determined according to the California laws of intestate succession then in effect relating to separate property not acquired from a previously deceased spouse.

20.17 Incapacity

The term "incapacity" when used with respect to any person appointed to serve or serving as Trustee shall have the following meaning. A person shall be considered to be incapacitated, and unable to serve or continue to serve as a Trustee, if the person is under a legal disability or by reason of illness or mental or physical disability is or would be unable to give prompt and intelligent consideration to the financial and administrative matters affecting the trust or trusts for which he or she serves as Trustee. The determination of a person's inability at any time shall be made by either (1) the person's primary physician, or (2) an order of a court appointing a conservator for that person.

20.18 Interested Person

The term "interested person" includes (1) an heir, devisee, child, spouse, creditor, beneficiary, and any other person having a property right in or claim against the trust estate; (2) any person having priority for appointment as a fiduciary under this Trust Agreement; and (3) a fiduciary representing an interested person.

20.19 Internal Revenue Code

The term "Internal Revenue Code" or "I.R.C." means the United States Internal Revenue Code of 1986, as amended from time to time, and corresponding provisions of any subsequent federal internal revenue law.

20.20 Investment Counsel

The term "investment counsel" means reputable, professional, independent, and disinterested investment counsel that is (1) currently managing at least five other accounts of equal or larger size, (2) compensated for services on a fee basis, but not on any percentage of the price of assets purchased or sold, and (3) not personally or financially interested in the sale or purchase of assets to or by the trust. The term "discretionary investment counsel" means investment counsel that has been given the authority to manage the investment of all or any portion of the trust estate with full discretion to act without seeking the approval of the Trustee as to individual transactions.

20.21 May and Shall

Wherever used in this Trust Agreement, the term "may" is discretionary and means the Executor or Trustee is authorized, at his or her option, to take or not take an action as he or she determines, in his or her sole and absolute discretion. The term "shall" is mandatory and means that the Executor or Trustee must take the designated action.

20.22 Property

The term "property" means anything that may be the subject of ownership and includes real and

personal property, tangible and intangible property, and any interest in such property.

- (a) The term "real property" (including any residence) includes the land (including all easements appurtenant to the land), all buildings and improvements on the land, all policies of insurance on the land and buildings and improvements on the land, and all oil, gas, mineral, and similar interests. A gift of real property, including any gift of a residence, shall be made subject to any and all liens, mortgages, deeds of trust, or other encumbrances on the property or secured by the property, whether or not recorded in the official county records, unless otherwise provided in this Trust Agreement.
- (b) The term "tangible personal property" includes clothing, jewelry, and other personal effects; household furniture, furnishings, equipment, and appliances (including rugs, linen, and other household decorations); china, silverware, glassware, crystal, and other household items of use and decoration; books, pictures, works of art (including paintings, sculptures, and works on paper), antiques, stamp and coin collections, wine, and other collectibles; automobiles, boats, other vehicles, and accessories to vehicles; and other items of domestic, household, or personal use. "Tangible personal property" shall not include ordinary currency, cash, or bullion or property primarily held for investment purposes, such as investment funds, or any property held for use in a trade or business.
- (c) The term "intangible property" includes rights in literary or musical properties, rights in works of art, contract rights, copyrights, publishing rights, and rights to a deceased personality's name, voice, signature, photograph, or likeness.

20.23 Residence

The term "residence" means that dwelling or dwellings, as the case may be, in which I normally lived prior to my death. The term "residence" includes the fixtures, exterior planting, built-in appliances, and other items that in the ordinary course of the sale and purchase of the dwellings would remain in or be regarded as part of the dwellings.

20.24 Residue

The term "residue" means the property remaining after the payment of all expenses of administration and debts and the distribution of all specific gifts and tangible personal property, and before the payment of Estate taxes. Estate taxes shall be handled separately, and shall be paid and charged as specifically provided in this Trust Agreement.

20.25 Share

The term "share" means a beneficiary's proportional interest as determined by the provisions of this Trust Agreement in the principal and accumulated income of the trusts established under this Trust Agreement.

20.26 Survivorship

The term "survive" or "survivorship" means to live for at least thirty (30) days past the designated event. No beneficiary shall be considered to have survived my death, the death of a prior beneficiary, or the event terminating any trust (and be entitled to any trust funds) unless the beneficiary survives for at least thirty (30) days after the event. Any beneficiary required to survive any other person, who fails to survive the other person by thirty (30) days, shall be deemed to have predeceased that person. If it cannot be established whether a beneficiary has survived by thirty (30) days, the beneficiary shall be deemed to have failed to survive for the required time. Except as otherwise expressly provided, any gift or bequest to any person made contingent upon the survivorship of that person shall lapse and shall not be made if the conditions of survivorship stated in this section or elsewhere in this Trust Agreement are not met. The lapsed gifts or bequests shall pass instead as part of the residue of the trust.

20.27 Trust Estate

The term "trust estate" means property transferred to the Trustee, in trust, to be administered under the terms of this Trust Agreement, including the property transferred to the Trustee following my death, and all the income from and appreciation in the property transferred to the Trustee. As a matter of convenience, all property at any time subject to this Trust Agreement is collectively referred to as the "trust estate."

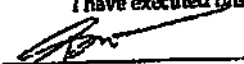
20.28 Trustee

The terms "Trustee" or "Trustees" mean the persons who are serving from time to time as the Trustee or Co-Trustee under this Trust Agreement, including each initial, additional, or successor Trustee, whether or not appointed or confirmed by any court. Unless otherwise expressly provided, all references in this Trust Agreement to the "Trustees" shall include all Trustees. The terms "Trustee" and "Trustees" each include both the singular and the plural. The term "corporate Trustee" means a corporation, a bank, a trust company, or other entity that is authorized by law to serve as a professional Trustee. The term "Independent Trustee" means a Trustee who is not any of the following: (1) a beneficiary of the trust for which he or she is serving as Trustee, (2) a person who has transferred property to such trust or joined in any such transfer; or (3) a person who is a related or subordinate party as to any such beneficiary or grantor. In addition, if a General Power of Appointment held by a beneficiary of a trust may only be exercised with the consent of an Independent Trustee, the term "Independent Trustee" also means a person who does not have a substantial interest in the property subject to the power which interest is adverse to the exercise of the power in favor of the beneficiary, his or her estate, his or her creditors, or the creditors of his or her estate.

ARTICLE 21
RELIANCE ON CERTIFIED COPIES

To the same effect as if it were the original, anyone may rely upon a copy of this Trust Agreement, or any part of this Trust Agreement, certified by a Grantor or Trustee or their legal counsel to be a true and correct copy of all or any part of this Trust Agreement, or of any document required to be filed with or maintained at the office of the Trustee. Anyone may rely upon any statements of fact concerning this trust certified by anyone who appears from an original document, or a certified copy, to be serving as a Trustee under this Trust Agreement.

I have executed this Trust Agreement on September 30th, 2010 in West Hollywood, California.


PAUL A. MORABITO
Grantor and Trustee

WITNESS:

I attest that Paul Morabito signed this document in my presence, and that he appears to be of sound mind, total competence, and that he has affirmed to me that the contents of this document fully and absolutely represent his intentions and desires, and further that he attests that he is under no outside or third party influence in having written this document, determined its contents, or now signing it before me and _____, the Notary.

name: _____

NOTARY:

State of California

County of Los Angeles

On September 30th, 2010, before me, _____, personally appeared Paul Morabito, who

CONFIDENTIAL

proved to me on the basis of satisfactory evidence to be the person whose name subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct. WITNESS my hand and official seal.

SEE Attached

CONFIDENTIAL

RB8L 001904

CONFIDENTIAL

This Page Left Intentionally BLANK

CONFIDENTIAL

RBSL 001805

CONFIDENTIAL

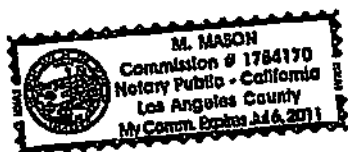
CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

State of California

County of Los Angeles

On September 30, 2010 before me, M. MASON Notary Public

personally appeared PAUL MORABITO



who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature M. Mason

Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: FIFTH AMENDMENT AND RESTATEMENT OF THE TRUST

Document Date: N/A Number of Pages: 3

Signer(s) Other Than Named Above: N/A

Capacity(ies) Claimed by Signer(s)

Signer's Name: Paul Morabito

- ☒ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer is Representing: Self

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer — Title(s): _____
☐ Partner — ☐ Limited ☐ General
☐ Attorney in Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

Signer is Representing: _____

© 2007 National Notary Association • 10000 Del Camino, P.O. Box 2462 • Chatsworth, CA 91313-0462 • www.NationalNotary.org • 800-876-6027 • 800-876-6027

CONFIDENTIAL

RBSL 001908

EXHIBIT 3

EXHIBIT 3

Exhibit S - Cash Transfers
From Berry Hinchey Industries to P. Morebilo and His Companies
January 1, 2006 - December 31, 2006

Date	Transfers	Amount	PAMCO	BHI Aviation	Tibatom	Tibatom-CA	Tibatom-NV	Exaro Petroleum	Superpumper	Paul Morebilo
1/17/2006	BHI Electronic Funds Transfer to Tibatom	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
1/17/2006	BHI Electronic Funds Transfer to Tibatom	250,000	-	-	250,000	-	-	-	-	-
1/24/2006	BHI Electronic Funds Transfer to PAMCO	20,000	20,000	-	-	-	-	-	-	-
1/31/2006	BHI Electronic Funds Transfer to Tibatom	200,000	-	-	200,000	-	-	-	-	-
3/13/2006	BHI Electronic Funds Transfer to Tibatom	75,000	-	-	75,000	-	-	-	-	-
4/13/2006	BHI Electronic Funds Transfer to Tibatom	100,000	-	-	100,000	-	-	-	-	-
4/20/2006	BHI Electronic Funds Transfer to Tibatom	100,000	-	-	100,000	-	-	-	-	-
4/21/2006	BHI Electronic Funds Transfer to Superpumper	5,000	-	-	-	-	-	-	5,000	-
4/23/2006	BHI Electronic Funds Transfer to BHI Aviation	7,200	-	7,200	-	-	-	-	-	-
4/27/2006	BHI Electronic Funds Transfer to BHI Aviation	41,000	-	41,000	-	-	-	-	-	-
5/1/2006	BHI Electronic Funds Transfer to BHI Aviation	17,500	-	17,500	-	-	-	-	-	-
5/1/2006	BHI Electronic Funds Transfer to Superpumper	450,000	-	-	-	-	-	-	450,000	-
5/2/2006	BHI Electronic Funds Transfer to Superpumper	5,000	-	-	-	-	-	-	5,000	-
5/2/2006	BHI Electronic Funds Transfer to Superpumper	350,000	-	-	-	-	-	-	350,000	-
5/2/2006	BHI Electronic Funds Transfer to Superpumper	150,000	-	-	-	-	-	-	150,000	-
5/5/2006	BHI Electronic Funds Transfer to Superpumper	200,000	-	-	-	-	-	-	200,000	-
5/19/2006	BHI Electronic Funds Transfer to BHI Aviation	20,000	-	20,000	-	-	-	-	-	-
6/5/2006	BHI Electronic Funds Transfer to Superpumper	150,000	-	-	-	-	-	-	150,000	-
6/28/2006	BHI Electronic Funds Transfer to BHI Aviation	62,066	-	62,066	-	-	-	-	-	-
6/29/2006	BHI Electronic Funds Transfer to BHI Aviation	18,000	-	18,000	-	-	-	-	-	-
7/3/2006	BHI Electronic Funds Transfer to Superpumper	540,000	-	-	-	-	-	-	540,000	-
7/17/2006	BHI Electronic Funds Transfer to Superpumper	230,000	-	-	-	-	-	-	230,000	-
7/19/2006	BHI Electronic Funds Transfer to BHI Aviation	50,000	-	50,000	-	-	-	-	-	-
7/31/2006	BHI Electronic Funds Transfer to BHI Aviation	75,000	-	75,000	-	-	-	-	-	-
7/31/2006	BHI Electronic Funds Transfer to Superpumper	100,000	-	-	-	-	-	-	100,000	-
8/14/2006	BHI Electronic Funds Transfer to Superpumper	170,000	-	-	-	-	-	-	170,000	-
8/14/2006	BHI Electronic Funds Transfer to Superpumper	1,234,009	-	-	-	-	-	-	1,234,009	-
8/24/2006	BHI Electronic Funds Transfer to BHI Aviation	48,000	-	48,000	-	-	-	-	-	-
9/8/2006	BHI Electronic Funds Transfer to Tibatom	75,000	-	-	75,000	-	-	-	-	-
9/8/2006	BHI Electronic Funds Transfer to Superpumper	161,000	-	-	-	-	-	-	161,000	-
9/21/2006	BHI Electronic Funds Transfer to BHI Aviation	34,209	-	34,209	-	-	-	-	-	-
10/4/2006	BHI Electronic Funds Transfer to Tibatom	100,000	-	-	100,000	-	-	-	-	-
10/5/2006	BHI Electronic Funds Transfer to Tibatom	230,000	-	-	230,000	-	-	-	-	-
10/11/2006	BHI Electronic Funds Transfer to Tibatom	1,159,528	-	-	1,159,528	-	-	-	-	-
10/16/2006	BHI Electronic Funds Transfer to Tibatom	1,159,528	-	-	1,159,528	-	-	-	-	-
10/19/2006	BHI Electronic Funds Transfer to BHI Aviation	34,528	-	34,528	-	-	-	-	-	-
10/31/2006	BHI Electronic Funds Transfer to Superpumper	322,000	-	-	-	-	-	-	322,000	-
11/6/2006	BHI Electronic Funds Transfer to Tibatom	500,000	-	-	500,000	-	-	-	-	-
11/6/2006	BHI Electronic Funds Transfer to Tibatom	250,000	-	-	250,000	-	-	-	-	-
11/22/2006	BHI Electronic Funds Transfer to Tibatom	250,000	-	-	250,000	-	-	-	-	-
11/27/2006	BHI Electronic Funds Transfer to BHI Aviation	34,104	-	34,104	-	-	-	-	-	-
12/4/2006	BHI Electronic Funds Transfer to PAMCO	10,000	10,000	-	-	-	-	-	-	-
12/26/2006	BHI Electronic Funds Transfer to BHI Aviation	15,768	-	15,768	-	-	-	-	-	-
12/28/2006	BHI Electronic Funds Transfer to Tibatom	50,000	-	-	50,000	-	-	-	-	-
2006 Totals		\$ 9,473,440	\$ 30,000	\$ 457,375	\$ 5,010,056	\$ -	\$ -	\$ -	\$ 3,903,009	\$ -

EXHIBIT 4

Part 1

LEGAL AND ACCOUNTING FEES FOR BHI AND RELATED COMPANIES

Date	Payee	Amount	Description	Type	Charged to Executive GAAP	Dispositive	Disbursement Reference	Write Off Reference
Legal and Accounting Fees Specifically for Related Companies								
02/09/07	Lewis & Rice Lawyers	\$ 23,000	Appears to be legal fees for related companies, no invoice support	Manual check	Y		JH78553	
03/15/07	Hodges Ruse	41,630	Appears to be legal fees for related companies, no support	Wire	Y	Written off to bad debt 2/28/07	JH78554-JH78555	JH78555
02/06/07	Lewis & Rice Lawyers	10,000	Legal fees for legislative matters related to gaming, potentially WGI	Check	Y		JH78584-JH78585	
02/13/07	Lizel Sawyer & Collins	230	Legal fees related to Bank Management	Check	Y		JH78629-JH78632	
03/13/07	Perkins Cole LLP	10,000	Legal fees related to Superpumper	Manual check	Y		JH78636-JH78639	
04/10/07	Lewis & Rice Lawyers	10,000	Legal fees for legislative matters related to gaming, potentially WGI	Check	Y		JH78643-JH78646	
04/13/07	Lewis & Rice Lawyers	60,179	Legal fees related to Land Venture dispute, Superpumper	Check	Y		JH78653-JH78662	
05/04/07	Lewis & Rice Lawyers	76,377	Legal fees for legislative matters related to gaming, potentially WGI; legal fees related to Land Ventures, Superpumper	Check	Y		JH78703-JH78719	
05/04/07	Perkins Cole LLP	16,110	Legal fees related to Land Venture dispute	Check	Y		JH78694-JH78696	
05/10/07	Lewis & Rice Lawyers	10,000	Legal fees for legislative matters related to gaming, potentially WGI	Check	Y		JH78720-JH78721	
06/04/07	Capital Advocates	30,000	Solicitors fees related to Tiburon and Capital Advocates dispute	Check	Y		JH78773-JH78773	
06/05/07	Lewis & Rice Lawyers	10,000	Legal fees for legislative matters related to gaming, potentially WGI	Check	Y		JH78776-JH78778	

Essentially unaltered document. See back for details.

Berry-Hinckley
INDUSTRIES
PIPELINE TERMINAL OPERATIONS, FUEL
LUBRICANTS, WASTEWATER SERVICES, OUTDOOR
WORKERS SUPPLY EQUIPMENT STORES

P.O. BOX 11020
RENO, NV 89510
(775) 889-1222

5191

94-731224

DATE 3/21/07

PAY TO THE ORDER OF Perkins Coie \$ 10,000.00

Ten Thousand and 00/100 DOLLARS

Bank of America
ACH RVT 122400724

FOR 810-71245

Paul Meyer

[REDACTED]

J

JH78636

C. Vincent Maloney
PHONE: (312) 324-8656
FAX: (312) 324-9656
EMAIL: CVMaloney@perkinscoie.com

March 12, 2007

Via Email and U.S. Mail

Mr. Paul A. Morabito, President
Berry-Hinckley Industries
Superpumper, Inc.
Paul A. Morabito & Co., Limited
Paul A. Morabito Arizona & Co., Limited
6451 South Virginia Street
Suite 306
Reno, NV 89511

Re: Legal Representation

Dear Mr. Morabito:

Thank you for selecting Perkins Coie LLP to represent Berry-Hinckley Industries, Superpumper, Inc., Paul A. Morabito & Co., Limited ("PAMCO"), and Paul A. Morabito Arizona & Co., Limited ("PAMAZ") (collectively, "the Morabito Clients") in connection with a certain leasing dispute with Land Venture Partners.

The principal factors in determining our fees will be the time and effort devoted to the matter and the hourly rates of the lawyers and paralegals involved. I will have primary oversight of the matter for Perkins Coie, but we assign other firm lawyers and paralegals when necessary, beneficial or cost-effective and when desirable to meet the time constraints of the matter. My current hourly rate for this initial matter is now \$505. Rates are adjusted at least annually, usually on January 1. Services performed after the effective date of the new rates will be charged at the new applicable rates. We try to issue invoices for our fees and disbursements on a monthly basis. These invoices include detail that most of our clients find sufficient, but please let me know at any time if more detailed information is needed on our invoices. Please also refer to the enclosed

Mr. Paul A. Morabito
March 12, 2007
Page 2

Information for Clients for specifics regarding fees, disbursements, billing, payment, and termination of our representation should payment not be made or other circumstances warrant.

As lawyers, we are of course regulated by ethical rules, including rules governing conflicts of interest, in the jurisdictions in which we practice. Based on our review of our records, the representation of the Morabito Clients on this initial matter does not create a conflict of interest for Perkins Coie. Names we checked included "Berry-Hinckley Industries, Superpumper, Inc., Paul A. Morabito & Co., Limited, and Paul A. Morabito Arizona & Co., Limited." Please let me know immediately if the Morabito Clients go by other names, if there are other adverse or potentially adverse party names to check, or other names that you believe we should check. If you learn about significant name changes of any of the entities or about additional adverse or potentially adverse parties, please advise us so our records can be updated. Our representation of the Morabito Clients does not include acting as counsel for any entity in which any of the Morabito Clients holds equity or any subsidiary, affiliate, equityholder, employee, family member or other person unless such additional representation is separately and clearly undertaken by us.

As you can imagine, we represent many other companies, individuals, and state or local government agencies ("clients"). It is possible that during the time that we are representing the Morabito Clients, some of our present or future clients will have litigation, other disputes or transactions with the Morabito Clients. The Morabito Clients agree that we may continue to represent or may undertake in the future to represent existing or new clients in any matter that is not substantially related to our work for you even if the interests of such clients in those other matters are directly adverse. We agree, however, that your prospective consent to conflicting representation contained in the preceding sentence shall not apply in any instance where, as a result of our representation of you, we have obtained proprietary or other confidential information of a nonpublic nature, that, if known to such other client, could be used in any such other matter by client to your material disadvantage.

We ask that you pay us a retainer of \$10,000 to secure payment of our bills. The wire transfer of the advance payment should be sent to my attention, Perkins Coie LLP Lawyers Trust Fund Account, LaSalle Bank 135 S LaSalle Street Chicago, IL 60603 312.904.2724 Account Number: 5800693078 ABA: 071000505, Reference: Retainer for the Morabito Clients. This money will be put into a trust account and held there while this matter is pending and until payment of our final invoice to you. In the meantime, you

JH78638

Mr. Paul A. Morabito
March 12, 2007
Page 3

will pay our fees and costs on an ongoing basis, as invoices are sent to you. The security retainer may be drawn on by us if our invoices are not paid in a timely manner. If the pace of our work and the anticipated expenses increase, we may request that you augment this advance payment to cover our anticipated fees and disbursements. If our relationship concludes, we will return the excess funds from the retainer to you after payment of all charges.

This letter, along with the enclosed Information for Clients, confirms the terms and conditions on which Perkins Coie LLP and its affiliates will provide legal services to the Morabito Clients. Unless otherwise agreed in writing, the terms of this letter and the enclosed Information for Clients will also apply to any additional matters that we undertake at your request.

If this letter correctly sets forth our understanding, please sign and date a copy of this letter and promptly return it to me. If you have any questions about this letter or generally about our services or bills, please call me at any time. We look forward to working with you and thank you for placing your confidence in Perkins Coie.

Sincerely yours,



C. Vincent Maloney

CVM:jjj

Enclosure
Information for Clients

BERRY - HINCKLEY INDUSTRIES • RENO, NEVADA 89510

04/17/07

CHECK NO.

00237454

INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT	DISCOUNT	NET AMOUNT
799894	03/23/07	60,178.76	.00	60,178.76
		Total **		60,178.76

Berry-Hinckley

INDUSTRIES

BERRY - HINCKLEY INDUSTRIES

P.O. BOX 11000
425 MONISTRO DRIVE • SUITE 200
RENO, NEVADA 89510
PHONE (775) 689-1222

NAME OF AGENCY VIA
ATLANTA, GEORGIA 30304
817

237454

SIXTY THOUSAND ONE HUNDRED SEVENTY EIGHT AND 75/100 DOLLARS

PAY TO THE
ORDER OF

LEWIS & ROCH, LAWYERS
ATTENTION ACCOUNTING
40 N. CENTRAL AVE.
PHOENIX, AZ.

85804-4429

DATE
04/17/07 \$ ***60,178.76

BERRY - HINCKLEY INDUSTRIES

Don McPherson

6



Federal Tax ID No.
86-0095078

Phoenix Office
Centralized Accounting Dept.
40 North Central
Phoenix, Arizona 85004
Main Telephone (602) 262-5311
Accounting (602) 262-5708
Facsimile (602) 734-3740

Tucson Office
One South Church Avenue
Tucson, Arizona 85701
Telephone (520) 622-2090

Las Vegas Office
3993 Howard Hughes Parkway
Las Vegas, Nevada 89169
Telephone (702) 949-8200

Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
5355 Kintzke Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 47363-00001

Paul A. Morabito & Co.
6451 South Virginia Street, Suite 306
Reno, NV 89511

March 23, 2007
Invoice No.

799894

LEGAL SERVICES RENDERED THROUGH FEBRUARY 28, 2007

adv. Land Ventures Partners II, LLC

02-09-2007	J. Simpson Review lease; review correspondence; review authorities	2.0	940.00
02-09-2007	K. Goff Telephone conference with Mr. L. Reid and Ms. S. Yalamanchili re potential Lease dispute; prepare for that; review relevant documents; work with Mr. J. Simpson on that; brief research re that	1.5	540.00
02-09-2007	E. Cates Research assignability of leases where lease has provision requiring reasonableness but also requires new tenant to have business experience that is comparable to or greater than the original tenant and a net worth equal to or greater to original tenant as of December 2005	2.6	728.00
02-09-2007	E. Reid Conference call re case assignment and dispute; review correspondence and supporting documentation	2.3	862.50
02-12-2007	J. Simpson Review documents and caselaw; conference call with client; review email traffic; prepare demand letter to opposing party, Landlord;	6.0	2,820.00
02-12-2007	K. Goff Telephone conference with Messrs. P. Morabito, L. Reid and J. Simpson and Mss. S. Yalamanchili and E. Cates re potential legal claims and strategy; prepare for that; review documents in connection with that	1.7	612.00
02-12-2007	E. Cates Review correspondence regarding requests for LVP to consent to assignment; meet with Mr. J. Simpson, Mr. L. Reid, Mr. K. Goff, Ms. Sujata Yalamanchili, and Mr. P. Morabito to discuss options	2.0	560.00

ORG. RECEIVED

APR 04 2007

A/P DEPT

JH78654

	and appropriate next steps for seeking consent to assignment		
02-12-2007	E. Reid Telephone conferences with PAM re dispute with LVP; review correspondence between BHI and LVP; review lease and supporting documents	3.0	1,125.00
02-13-2007	J. Simpson Work on letter to LVP demanding assignment of Lease;	7.2	3,384.00
02-13-2007	K. Goff Work on letter to lender, landlord consent and demand letter to landlord; work with Messrs. I. Douglas and J. Simpson on those; correspondence with Mr. J. Simpson re those	2.8	1,008.00
02-13-2007	I. Douglas Draft and revise proposed consent to lease assignment and notice of default to lender	2.7	796.50
02-13-2007	E. Cates Research whether a tenant is released from liability by virtue of assignment to assignee; draft e-mail to Mr. J. Simpson re same	2.0	560.00
02-13-2007	E. Reid Telephone conferences re demand letter draft; review correspondence between BHI and LVP; review demand letter draft	2.8	1,050.00
02-14-2007	J. Simpson Prepare demand letter to LVP; various conference calls and emails;	6.5	3,055.00
02-14-2007	E. Cates Research potential claim for intentional interference with contract on ground that landlord unreasonably withheld consent and look for citation in commercial lease insider publication; research whether it matters in Arizona whether notice of default comes from the lessee or his counsel and research New York rule on this issue; speak with Mr. K. Goff re same; speak with Mr. J. Simpson re same; draft e-mail to Mr. J. Simpson re: research on interference with contract and notice issues	4.5	1,260.00
02-15-2007	J. Simpson Email and voicemail from opposing counsel at Sonnenschein; emails to and from Paul Morabito; Telephone from Paul Morabito and Phil Tripoli; review email traffic regarding potential sale of properties to Mr. Hurd and draft purchase agreement; review lender proposal; work on letter to Jim Vitt;	2.3	1,081.00

02-15-2007	K. Goff Work with Mr. J. Simpson on letter re broker's activities being on behalf of client only; brief research re interference tort	0.8	288.00
02-19-2007	J. Simpson Emails from and to Paul Morabito; work on legal strategy in preliminary injunction case; review authorities on specific performance	2.5	1,175.00
02-19-2007	E. Cates Begin researching irreparable harm and whether specific performance is available as a remedy when a preliminary injunction request is made	3.0	840.00
02-19-2007	E. Reid Respond to correspondence re demand letter	0.5	187.50
02-20-2007	J. Simpson Review letter from opposing counsel; forward letter to Paul Morabito and his real estate counsel; conference call to discuss response; work on draft response; work with Emily Cates re legal research needed; work with Leif Reid re employment contract issues;	7.4	3,478.00
02-20-2007	E. Cates Research contract interpretation doctrine where court will not rewrite a contract when the terms are clear and unambiguous; speak with Mr. J. Simpson re same; review draft letter to LVP's counsel and provide input	1.4	392.00
02-21-2007	J. Simpson Work on letter responding to LVP; review purchase and sale agreement; emails from and to client; review financial statements; letter from LVP's counsel; work on case strategy	6.0	2,820.00
02-21-2007	E. Cates Research case law regarding construing contract against drafter; send e-mail to Mr. J. Simpson re same; research defamation re notification to lender; speak with Mr. J. Simpson re same	2.3	644.00
02-22-2007	J. Simpson Work on response letter to LVP; work on litigation strategy; work on pleadings; work on legal research; review key documents; organize documents; conference calls with client and client's real estate counsel;	6.0	2,820.00
02-22-2007	E. Cates	7.0	1,960.00

	Research when a tenant can terminate a lease; compile list of documents to file with preliminary injunction application; begin drafting complaint; speak with Mr. J. Simpson re case and next steps; review lease and sale purchase agreement of SI; draft e-mail to Mr. J. Simpson re when a tenant can terminate a lease; draft e-mail to Mr. J. Simpson re intentional interference in the Campbell case		
02-22-2007	Y. Mendoza Meet with Mr. J. Simpson regarding assignments for Morabito case (0.2); review and analyze correspondence for preparation of cast of characters (2.5)	2.7	391.50
02-23-2007	J. Simpson Review emails and information from Paul Morabito; prepare letter to opposing counsel re request for documents and information; work on litigation strategy; telephone from Paul Morabito; telephone from Rob Andalaman, counsel for LVP; work on complaint	5.0	2,350.00
02-23-2007	E. Cates Draft complaint for specific performance, mandatory injunction, and declaratory judgment; research whether jurisdictions other than Arizona treat withholding consent by a landlord as grounds for a tenant to terminate; draft e-mail to Mr. J. Simpson re same; speak with Mr. J. Simpson re same	8.8	2,464.00
02-23-2007	Y. Mendoza Continue review and analysis of correspondence for preparation of cast of characters (4.3); perform litigation search per Mr. J. Simpson (1.1)	5.4	783.00
02-26-2007	J. Simpson Letter from counsel for LVP; work on complaint; work on letter to LVP's lender; review litigation check; telephone to counsel for investors suing Richard J. Hauser;	6.0	2,820.00
02-26-2007	E. Cates Begin drafting application for injunction; review correspondence from LVP's counsel requesting information; review cast of characters; edit complaint; speak with Mr. J. Simpson re case and next steps	6.8	1,904.00
02-26-2007	S. Hinkel Per Mr. J. Simpson, research re James Vitt and Richard J Hauser	0.9	148.50
02-26-2007	Y. Mendoza	3.6	522.00

	Continue review and analysis of correspondence for preparation of cast of characters (1.1); prepare notebook with Berry-Hinckley/Superpumper legal documents (1.6); review and analyze dockets and news articles regarding Richard J. Hauser (0.9)		
02-27-2007	J. Simpson Work on case strategy and tactics; work on application for preliminary injunction;	4.0	1,880.00
02-27-2007	E. Cates Continue drafting application for injunction; send draft to Mr. J. Simpson; conduct research for additional authorities to support proposition that it is unreasonable to withhold const to extract economic benefits	10.6	2,968.00
02-27-2007	Y. Mendoza Research statutory agent for service of process regarding Land Venture Partners II, LLC (0.2); work on preparation of correspondence notebooks (1.3)	1.5	217.50
02-28-2007	J. Simpson Work on application for preliminary injunction; work on case strategy; email to client with draft application and request for additional information	3.0	1,410.00
02-28-2007	E. Cates Revise application based on comments from Mr. J. Simpson; begin researching amount in controversy for federal court jurisdiction when damages at law are not available; draft verification for complaint; draft motion to expedite briefing, discovery, and hearing; draft proposed order re same; continue researching irreparable harm in Wright in Miller	6.5	1,820.00
02-28-2007	Y. Mendoza Preparation chronology of events (3.3); prepare cast of characters, chronology, and client documents notebooks (1.5); prepare witness notebook for Richard Hauser (0.2); prepare index of client documents (0.5); meet with E. Cates regarding preparation of Summons, Civil Cover Sheet, and Certificate of Compulsory Arbitration (0.3)	5.8	841.00
TOTAL HOURS		159.4	
TOTAL FEES			\$ 55,506.00

ADVANCES

02-09-2007	Photocopying	14.60
02-09-2007	Long Distance Telephone 1(716)848-1657 5388	2.97
02-09-2007	Long Distance Telephone 1(716)848-1657 5388	22.77
02-13-2007	Westlaw	12.13
02-13-2007	Westlaw	34.52
02-13-2007	Westlaw	377.85
02-13-2007	Westlaw	58.40
02-14-2007	Westlaw	1.99
02-14-2007	Westlaw	5.66
02-14-2007	Westlaw	61.94
02-14-2007	Westlaw	7.30
02-14-2007	Westlaw	5.51
02-14-2007	Westlaw	15.58
02-14-2007	Westlaw	80.67
02-14-2007	Westlaw	224.02
02-14-2007	Westlaw	43.80
02-14-2007	Westlaw	10.80
02-14-2007	Westlaw	7.30
02-14-2007	Photocopying BHI Leases	9.40
02-14-2007	Long Distance Telephone 1(716)480-5504 5387	8.91
02-14-2007	Long Distance Telephone 1(775)223-3585 5387	1.98
02-15-2007	Fedex	21.93
02-15-2007	Fedex	21.93
02-15-2007	Photocopying bhi	16.80
02-19-2007	Westlaw	36.50
02-19-2007	Westlaw	14.61
02-19-2007	Westlaw	7.30
02-19-2007	Westlaw	1.90
02-19-2007	Westlaw	5.39
02-19-2007	Westlaw	24.08
02-19-2007	Westlaw	47.30
02-20-2007	Westlaw	5.69
02-20-2007	Westlaw	16.16
02-20-2007	Westlaw	4.72
02-20-2007	Westlaw	142.44
02-20-2007	Westlaw	80.23
02-20-2007	Westlaw	43.80
02-20-2007	Photocopying	13.00
02-20-2007	Long Distance Telephone 1(716)848-1657 5387	1.98
02-20-2007	Long Distance Telephone 1(775)848-4030 5387	1.98

02-20-2007	Document Preparation	1.50
02-21-2007	Westlaw	16.61
02-21-2007	Westlaw	47.22
02-21-2007	Westlaw	17.10
02-21-2007	Westlaw	306.71
02-21-2007	Westlaw	503.71
02-21-2007	Westlaw	58.40
02-21-2007	Long Distance Telephone 1(716)848-1657 5387	1.98
02-22-2007	Westlaw	10.40
02-22-2007	Westlaw	29.51
02-22-2007	Westlaw	8.33
02-22-2007	Westlaw	318.66
02-22-2007	Westlaw	1.09
02-22-2007	Westlaw	73.00
02-22-2007	Westlaw	1.02
02-22-2007	Westlaw	14.95
02-22-2007	Westlaw	5.00
02-22-2007	Westlaw	14.60
02-22-2007	Photocopying BHI/LVP	6.40
02-22-2007	Long Distance Telephone 1(775)223-3585 5387	0.99
02-22-2007	Long Distance Telephone 1(775)223-3585 5387	6.93
02-22-2007	Facsimile Document 1(1312)876-7934	17.00
02-23-2007	Photocopying BHI/LVP	1.20
02-26-2007	Westlaw	1.85
02-26-2007	Westlaw	5.28
02-26-2007	Westlaw	110.95
02-26-2007	Westlaw	3.83
02-26-2007	Westlaw	109.44
02-26-2007	Westlaw	20.43
02-26-2007	Westlaw	99.23
02-26-2007	Photocopying Morabito	0.80
02-26-2007	Lexis	5.95
02-26-2007	Lexis	165.75
02-26-2007	Lexis	99.13
02-26-2007	Long Distance Telephone 1(312)324-8656 5387	1.98
02-27-2007	Westlaw	9.33
02-27-2007	Westlaw	26.47
02-27-2007	Westlaw	54.46
02-27-2007	Westlaw	232.62
02-27-2007	Westlaw	76.68
02-27-2007	Westlaw	43.80
02-27-2007	Westlaw	1.14

02-27-2007	Westlaw	35.62
02-28-2007	Westlaw	8.05
02-28-2007	Westlaw	22.83
02-28-2007	Westlaw	81.24
02-28-2007	Westlaw	53.10
02-28-2007	Westlaw	392.65
02-28-2007	Westlaw	29.20
02-28-2007	Photocopying	2.20
02-28-2007	Photocopying	0.60

TOTAL ADVANCES	\$ 4,672.76
----------------	-------------

TIMEKEEPER SUMMARY

Timekeeper	Billed Per Hour	Hours Billed	Billed Amount
J. Simpson	470.00	63.9	30,033.00
K. Goff	360.00	6.8	2,448.00
I. Douglas	295.00	2.7	796.50
E. Cates	280.00	57.5	16,100.00
E. Reid	375.00	8.6	3,225.00
S. Hinkel	165.00	0.9	148.50
Y. Mendoza	145.00	19.0	2,755.00
Total All Timekeepers		159.4	\$55,506.00

ADVANCE SUMMARY

Description	Amount
Federal Express	43.86
Westlaw Computer Research	4,222.10
Lexis	270.83
Long Distance Telephone	52.47
Document Preparation	1.50
Facsimile Document	17.00
Photocopying	65.00
Total Advances	\$ 4,672.76

TOTAL FEES AND ADVANCES

\$60,178.76
(U.S. FUNDS)

DUE AND PAYABLE UPON RECEIPT

BERRY - HINCKLEY INDUSTRIES • RENO, NEVADA 89510

05/04/07

CHECK NO.

001

237783

INVOICE NUMBER	INVOICE DATE	INVOICE AMOUNT	DISCOUNT	NET AMOUNT
46178 INU 781834 789749 799898 801550	04/01/07 04/01/07 04/01/07 04/13/07	10,000.00 10,000.00 10,000.00 45,377.00	.00 .00 .00 .00	10,000.00 10,000.00 10,000.00 45,377.00
Total **				75,377.00

Berry-Hinckley

INDUSTRIES

BERRY - HINCKLEY INDUSTRIES

P.O. BOX 11020
425 MAESTRO DRIVE • SUITE 200
RENO, NEVADA 89510
PHONE (775) 680-1222

BANK OF AMERICA, N.A.
ATLANTA, GEORGIA COUNTY, GEORGIA
MEMBER FDIC

641279
811

237783

SEVENTY SIX THOUSAND THREE HUNDRED SEVENTY SEVEN AND NO/100 DOLLARS

PAY TO THE
ORDER OF

LEWIS & ROCK LAWYERS
ATTENTION ACCOUNTING
40 N. CENTRAL AVE.
PHOENIX, AZ.

850824-4429

BERRY - HINCKLEY INDUSTRIES

DATE 05/04/07 \$ 75,377.00

NOT NEGOTIABLE

EXHIBIT 4

Part 2

LEWIS
AND
ROCA
—LLP—
LAWYERS

ACCOUNT NO.
Invoice No.
November 30, 2006

46178-00001
787034
Page 3

TIMEKEEPER SUMMARY

Timekeeper	Billed Per Hour	Hours Billed	Billed Amount
A. Alonso	320.00	23.0	7,360.00
Total All Timekeepers		23.0	\$7,360.00
FLAT FEE			2,640.00
Total After Reduction			10,000.00

TOTAL FEES AND ADVANCES

FLAT FEE FOR LEGISLATIVE GOVERNMENT RELATIONS
SERVICES FOR MR. A. ALONSO FOR THE MONTH OF
OCTOBER 2006

\$10,000.00
(U.S. FUNDS)

DUE AND PAYABLE UPON RECEIPT

32080
810-71245

ENT'D MAY 02 2007

JH78704



Federal Tax ID No.
86-0095078

Phoenix Office
Centralized Accounting Dept.
40 North Central
Phoenix, Arizona 85004
Main Telephone (602) 262-5311
Accounting (602) 262-5708
Facsimile (602) 734-3740

Tucson Office
One South Church Avenue
Tucson, Arizona 85701
Telephone (520) 622-2090

Las Vegas Office
3993 Howard Hughes Parkway
Las Vegas, Nevada 89169
Telephone (702) 949-6200

Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
1355 Kietzke Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 46178-00001

November 30, 2006

Invoice No. 787034

Berry-Hinckley Industries
Attn: Paul Morabito, Chairman & CEO
425 Maestro Drive, Suite 200
Reno, NV 89511

LEGAL SERVICES RENDERED THROUGH NOVEMBER 29, 2006

Legislative

10-02-2006	A. Alonso Development matters; DMV contract	2.0	640.00
10-03-2006	A. Alonso Development issues; Kiosk matter	1.5	480.00
10-06-2006	A. Alonso Kiosk conference call with JCM and DMV; review draft contract	2.0	640.00
10-09-2006	A. Alonso Kiosk matter; campaign matters	1.5	480.00
10-10-2006	A. Alonso Development matters; Kiosk issue	2.0	640.00
10-13-2006	A. Alonso Kiosk meeting at Berry Hinckley with JCM and staff	2.0	640.00
10-16-2006	A. Alonso Fuel tax issue; Kiosk matter	1.5	480.00
10-18-2006	A. Alonso Development matters; review Kiosk contract	2.0	640.00
10-19-2006	A. Alonso Development matters; Kiosk contract	2.5	800.00
10-20-2006	A. Alonso Kiosk; fuel matter	2.5	800.00
10-25-2006	A. Alonso	2.0	640.00

JH78705

**LEWIS
AND
ROCA**
—LLP—
LAWYERS

ACCOUNT NO. 46178-00001
Invoice No. 787034
November 30, 2006 Page 2

	DMV Contract; Development issues		
10-31-2006	A. Alonso	1.5	480.00
	Kiosk contract; addendum matters		
	TOTAL HOURS	23.0	
	TOTAL FEES		\$ 7,360.00
	FLAT FEE		<u>2,640.00</u>
	TOTAL FEES AFTER REDUCTION		\$ 10,000.00

JH78706

**LEWIS
AND
ROCA**
—LLP—
LAWYERS

ACCOUNT NO.
Invoice No.
December 26, 2006

4617800001
789749
Page 3

TIMEKEEPER SUMMARY

Timekeeper	Billed Per Hour	Hours Billed	Billed Amount
J. Mehta	255.00	2.8	714.00
A. Alonso	320.00	16.0	5,120.00
Total All Timekeepers		18.8	\$5,834.00
FLAT FEE			4,166.00
Total After Reduction			10,000.00

TOTAL FEES AND ADVANCES

FLAT FEE FOR LEGISLATIVE GOVERNMENT RELATIONS
SERVICES FOR MR. A. ALONSO FOR THE MONTH OF
NOVEMBER 2006

\$10,000.00
(U.S. FUNDS)

DUE AND PAYABLE UPON RECEIPT

ENT'D MAY 02 2007

32080
810-71245



Federal Tax ID No.
84-0095078

Phoenix Office
Centralized Accounting Dept.
40 North Central
Phoenix, Arizona 85004
Main Telephone (602) 262-5311
Accounting (602) 262-5768
Facsimile (602) 734-3740

Tucson Office
One South Church Avenue
Tucson, Arizona 85701
Telephone (520) 622-2090

Las Vegas Office
3993 Howard Hughes Parkway
Las Vegas, Nevada 89169
Telephone (702) 949-4300

Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
5255 Kirtland Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 46178-00001

December 26, 2006

Invoice No. 789749

Berry-Hinckley Industries
Attn: Paul Morabito, Chairman & CEO
425 Macstro Drive, Suite 200
Reno, NV 89511

LEGAL SERVICES RENDERED THROUGH DECEMBER 22, 2006

Legislative

11-01-2006	A. Alonso DMV Kiosk matter	2.0	640.00
11-06-2006	A. Alonso Development issues/Kiosk matter	1.5	480.00
11-13-2006	A. Alonso Development matters/Kiosk issue	2.0	640.00
11-16-2006	A. Alonso Kiosk meeting at Berry Hinckley with JCM and staff	2.0	640.00
11-17-2006	A. Alonso Fuel tax issue/Kiosk matter	1.5	480.00
11-20-2006	J. Mehta Research Clean Indoor Air Act (Question 5) and its impact on gaming area of convenience stores; draft memorandum regarding the same	2.8	714.00
11-21-2006	A. Alonso Development matters/Kiosk contract	2.5	800.00
11-22-2006	A. Alonso Kiosk/fuel matter	2.5	800.00
11-27-2006	A. Alonso DMV Contract / Development issues	2.0	640.00
TOTAL HOURS		18.8	

JH78708

LEWIS
AND
ROCA
LLP
LAWYERS

ACCOUNT NO. 46178-00001
Invoice No. 789749
December 26, 2006 Page 2

TOTAL FEES	\$ 5,834.00
FLAT FEE	<u>4,166.00</u>
TOTAL FEES AFTER REDUCTION	\$ 10,000.00

JH78709

**LEWIS
AND
ROCA
LLP
LAWYERS**

Federal Tax ID No.
86-0095078

Phoenix Office
Centralized Accounting Dept.
40 North Central
Phoenix, Arizona 85004
Main Telephone (602) 262-5311
Accounting (602) 262-5708
Facsimile (602) 734-3740

Tucson Office
One South Church Avenue
Tucson, Arizona 85701
Telephone (520) 622-2090

Las Vegas Office
3993 Howard Hughes Parkway
Las Vegas, Nevada 89169
Telephone (702) 949-8200

Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
5355 Kietzke Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 46178-00001

Berry-Hinckley Industries
Attn: Paul Morabito, Chairman & CEO
425 Maestro Drive, Suite 200
Reno, NV 89511

March 27, 2007
Invoice No.

799898

ENT'D MAY 02 2007

Legislative

FLAT FEE FOR LEGISLATIVE GOVERNMENT RELATIONS
SERVICES FOR MR. A. ALONSO FOR THE MONTH OF
FEBRUARY 2007

32080
810-71245

TOTAL FEES AND ADVANCES

10,000.00

Due and Payable Upon Receipt



JH78710

March 27, 2007

Billing Attorney: A. Alonso
Account No. 46178-00001

Legislative

777016	08/28/06	0.00
778837	09/22/06	0.00
782379	10/24/06	0.00
787034	11/30/06	10,000.00
789749	12/26/06	10,000.00
793080	01/26/07	0.00
795953	02/23/07	10,000.00
799898	03/27/07	10,000.00

TOTAL BALANCE DUE

\$40,000.00

REMITTANCE COPY

** Please return this Remittance page with your Payment. **

DUE AND PAYABLE UPON RECEIPT

JH78711

**LEWIS
AND
ROCA**
LLP
LAWYERS

Federal Tax ID No.
96-4095078

Phoenix Office
Centralized Accounting Dept.
40 North Central
Phoenix, Arizona 85004
Main Telephone (602) 262-5311
Accounting (602) 262-5708
Facsimile (602) 734-3740

Tucson Office
One South Church Avenue
Tucson, Arizona 85701
Telephone (520) 622-2090

Las Vegas Office
3993 Howard Hughes Parkway
Las Vegas, Nevada 89169
Telephone (702) 949-8200

Albuquerque Office
201 Third Street, NW
Albuquerque, New Mexico 87102
Telephone (505) 764-5400

Reno Office
5355 Kietzke Lane, Suite 200
Reno, Nevada 89511
Telephone (775) 770-2600

ACCT. NO. 47363-00001

Paul A. Morabito & Co.
6451 South Virginia Street, Suite 306
Reno, NV 89511

April 13, 2007

Invoice No.

801650

32080

810-71245

LEGAL SERVICES RENDERED THROUGH MARCH 30, 2007

adv. Land Ventures Partners II, LLC

ORG. RECEIVED

APR 23 2007

A/P DEPT.

4.4

1,826.00

ENT'D APR 30 2007

02-28-2007	R. Schaffer Multiple calls with Mr. L. Reid; review franchise agreement and related materials regarding Exxon's refusal to consent to transfer of franchises; legal research regarding imposition of conditions on transfer of franchises	4.4	1,826.00
03-01-2007	J. Simpson Email from real estate counsel; Work on legal pleadings to be filed in support of application for preliminary injunction;	1.0	470.00
03-01-2007	R. Schaffer Review asset purchase agreement	0.3	124.50
03-01-2007	E. Cates Continue researching federal question amount in controversy issue; write e-mail to Mr. J. Simpson re same; continue researching irreparable harm; edit application pursuant to edits made by Ms. S. Yalamanchili	5.5	1,540.00
03-01-2007	Y. Mendoza Draft Summons, Civil Cover Sheet, and Certificate for Compulsory Arbitration (0.9); prepare client documents and research notebooks (1.1); phone call with Mr. J. Simpson and Mr. T. Lloyd regarding obtaining insurance documents (0.1)	2.1	304.50
03-02-2007	R. Schaffer Review Nevada franchise agreement; research possible antitrust violation	0.8	332.00
03-02-2007	E. Cates Continue researching irreparable harm; draft e-mail to Mr. J. Simpson re irreparable harm	3.0	840.00

JH78712

03-02-2007	E. Reid Review Shell contracts and correspondence between Tibarom & JLI; telephone conference calls regarding case assignment	2.0	750.00
03-02-2007	Y. Mendoza Review and analyze correspondence and client documents; update correspondence and client documents notebooks	0.5	72.50
03-05-2007	J. Simpson Telephone from Paul Morabito; telephone to and email to Chicago counsel; work on complaint; work on application for preliminary injunction; work on document production and cover letter	3.5	1,645.00
03-05-2007	R. Schaffer Research case law and begin drafting memorandum regarding potential claims against JLI	5.1	2,116.50
03-05-2007	Y. Mendoza Prepare draft letter to Mr. R. Andalman regarding request for documents	2.1	304.50
03-06-2007	J. Simpson Work on application for preliminary injunction; work on complaint; work on letter to opposing counsel; email to client and real estate counsel; telephone to Chicago counsel, Vince Maloney; telephone to Sujata Yamalanchili; work on pleadings to request expedited consideration of preliminary injunction and expedited discovery; telephone from Paul Morabito;	7.5	3,525.00
03-06-2007	R. Schaffer Work on memorandum analyzing potential claims against JLI	5.0	2,075.00
03-06-2007	E. Cates Revise application to include among others, discussion of irreparable harm research; revise complaint for federal court, including editing the jurisdictional statement; draft 7.1 disclosure statement; e-mail correspondence with Mr. J. Simpson re application, complaint, and disclosure statement; e-mail correspondence with Ms. S. Yalamanchili re disclosure statement; draft motion for expedited discovery, expedited hearing, and accompanying orders	4.5	1,260.00
03-06-2007	Y. Mendoza Revise draft summons (0.5); meet with E. Cates regarding filing complaint and summons (0.3); work on preparation and organization of exhibits to the Application for Preliminary Injunction and Verified Complaint (1.8); proofread and edit	3.6	522.00

	Application for Preliminary Injunction (1.0)		
03-07-2007	J. Simpson Work on pleadings	2.0	940.00
03-07-2007	R. Schaffer Work on memorandum summarizing analysis of potential claims	3.5	1,452.50
03-07-2007	Y. Mendoza Review and revise Verified Complaint (1.1); organize and update client documents notebook (0.5); continue working on preparation and organization of exhibits to the Application for Preliminary Injunction and Verified Complaint (1.0); prepare Civil Cover Sheet for Federal court (0.5)	3.1	449.50
03-08-2007	J. Simpson Email from and to Paul Morabito; work on verified complaint; work on application for a preliminary injunction; work on motion for an expedited hearing; letter from opposing counsel; email to client; telephone from client; revise letter relaying documents and information	5.6	2,632.00
03-08-2007	R. Schaffer Telephone conference with L. Reid re factual considerations and potential claims	0.5	207.50
03-09-2007	J. Simpson Work on letter and pleadings; emails to and from client; telephone from and telephone to Vince Maloney of Perkins Coie	3.0	1,410.00
03-09-2007	R. Schaffer Telephone conference with L. Reid re unenforceability of noncompete provisions; additional research re enforcement of noncompete provisions	1.3	539.50
03-09-2007	E. Cates Draft proposed order for specific performance; revise complaint so it is consistent with order; draft request for production; e-mail correspondence re Rule 65 security requirement, proposed order, and requests for production	2.0	560.00
03-09-2007	Y. Mendoza Prepare exhibits in response to request for documents	1.1	159.50
03-12-2007	J. Simpson Work on letter to opposing counsel, Rob Andalman; work on pleadings for preliminary injunction action; telephone to co	2.0	940.00

	counsel, Vince Maloney; email from and to Paul Morabito; telephone to Paul Morabito;		
03-12-2007	E. Cates Draft notice of lodging proposed form of judgment; draft e-mail to Mr. J. Simpson re lodging form of judgment; review, proof-read, and revise the application for specific performance and complaint; draft e-mails to Mr. J. Simpson re same	2.5	700.00
03-12-2007	Y. Mendoza Prepare letter and exhibits to send to Mr. R. Andalman regarding request for documents (0.8); prepare letters to send to Mr. V. Maloney (0.6)	1.4	203.00
03-13-2007	J. Simpson Telephone from Vince Maloney; revise letter to LVP's counsel; telephone to Sujata Yamalanchili; email to and from Paul Morabito; work on pleadings; work on incorporating unilateral assignment theory; email from Vince Maloney re conversation with opposing counsel;	3.3	1,551.00
03-13-2007	R. Schaffer Work on analysis of claims; telephone conference with Mr. L. Reid	6.2	2,573.00
03-13-2007	E. Cates Review pleadings and attachments in preparation for filing; work with Ms. Y. Mendoza re same; draft e-mail re unilateral assignment; speak with Mr. J. Simpson re same; review letter to Mr. Andalman with attachments; review agreements for provision relating to confidentiality; draft e-mail to Mr. J. Simpson re same	2.0	560.00
03-13-2007	Y. Mendoza Continue preparation of letter and exhibits to send to Mr. R. Andalman regarding request for documents (1.2); review and analyze correspondence and client documents for organization of file (1.0); work with E. Cates to update and organize pleadings file and organize exhibits to Verified Complaint and Application for Preliminary Injunction (2.5)	4.7	681.50
03-14-2007	R. Schaffer Work on memorandum re potential claims	9.6	3,984.00
03-14-2007	E. Reid Review and comment on research memo	1.5	562.50
03-14-2007	J. Bass Telephone discussion with B. Schaeffer; review memo re potential	3.0	975.00

	causes of action; legal research re Nevada and Delaware breach of implied covenant law.		
03-14-2007	Y. Mendoza Review and analyze correspondence and update correspondence notebook	0.5	72.50
03-15-2007	R. Schaffer Work on memorandum; email correspondence with Mr. L. Reid re same; review good faith research	2.8	1,162.00
03-15-2007	J. Bass Review cases and prepare memorandum re breach of implied covenant of good faith and fair dealing; emails to/from B. Schaeffer re same.	2.5	812.50
03-16-2007	R. Schaffer Email from and Mr. L. Reid re potential claims	0.1	41.50
03-20-2007	J. Simpson Letter from opposing counsel; email to and from client	0.6	282.00
03-22-2007	J. Simpson Telephone from and telephone to Vince Maloney	0.2	94.00
03-23-2007	J. Simpson Telephone from Vince Maloney re status reports and possible negotiating positions	0.2	94.00
03-23-2007	R. Schaffer Telephone conference with L. Reid; email to L. Reid re possible breach of contract/inducement claims	0.3	124.50
03-26-2007	J. Simpson Prepare for and attend conference call to discuss strategy with regard to dispute with LVP;	1.0	470.00
03-26-2007	R. Schaffer Review email correspondence from Mr. P. Morabito; email to Mr. L. Reid re possible claims against JLI	0.6	249.00
03-26-2007	E. Reid Legal research re breach of contract and non compete issues	0.5	187.50
03-27-2007	R. Schaffer Telephone conference with Mr. L. Reid re strategy; begin drafting demand letter; brief research regarding California decision striking	0.7	290.50

	down JLI noncompete provision		
03-27-2007	E. Reid Legal research re potential claims against SOPUS and JLI; telephone conference with P. Morabito	1.3	487.50
03-28-2007	E. Reid Telephone conferences re non compete issues; review non compete provision and NV case law re issue	1.5	562.50
03-29-2007	J. Simpson Review email re declaratory judgment action filed by LVP; telephone to Vince Maloney	1.0	470.00
03-29-2007	R. Schaffer Draft demand letter	2.0	830.00
03-29-2007	Y. Mendoza Research court websites for recent complaint filed by Land Venture Partners	0.5	72.50
03-30-2007	R. Schaffer Various conferences with Mr. L. Reid; draft and make revisions to demand letter	3.1	1,286.50
TOTAL HOURS		128.6	
TOTAL FEES			\$ 46,377.00

ADVANCES

02-14-2007	Overtime	54.49
03-01-2007	Westlaw	27.61
03-01-2007	Westlaw	78.28
03-01-2007	Westlaw	1,187.37
03-01-2007	Westlaw	10.97
03-01-2007	Westlaw	272.65
03-01-2007	Westlaw	155.84
03-01-2007	Westlaw	1.06
03-01-2007	Westlaw	25.64
03-01-2007	Westlaw	3.77
03-01-2007	Long Distance Telephone 1(775)689-1222 5387	2.97
03-02-2007	Westlaw	7.48
03-02-2007	Westlaw	21.25

03-02-2007	Westlaw	239.88
03-02-2007	Westlaw	28.38
03-02-2007	Westlaw	218.20
03-02-2007	Westlaw	9.74
03-05-2007	Long Distance Telephone 1(312)324-8656 5387	5.94
03-05-2007	Long Distance Telephone 1(775)223-3585 5387	1.98
03-06-2007	Westlaw	1.54
03-06-2007	Westlaw	4.40
03-06-2007	Westlaw	53.17
03-06-2007	Westlaw	22.35
03-06-2007	Photocopying	0.40
03-06-2007	Long Distance Telephone 1(775)223-3585 5387	1.98
03-06-2007	Long Distance Telephone 1(716)848-1657 5387	1.98
03-07-2007	Photocopying	14.00
03-08-2007	Long Distance Telephone 1(312)324-8656 5387	0.99
03-09-2007	Photocopying	61.20
03-09-2007	Photocopying	0.40
03-09-2007	Long Distance Telephone 1(775)223-3585 5387	1.98
03-09-2007	Long Distance Telephone 1(312)324-8656 5387	33.66
03-12-2007	Westlaw	4.93
03-12-2007	Westlaw	14.02
03-12-2007	Westlaw	103.16
03-12-2007	Westlaw	103.43
03-12-2007	Westlaw	9.74
03-12-2007	Long Distance Telephone 1(312)324-8656 5387	21.78
03-12-2007	Long Distance Telephone 1(775)223-3585 5387	1.98
03-12-2007	Long Distance Telephone 1(716)848-1657 5387	0.99
03-13-2007	Photocopying	61.20
03-13-2007	Photocopying	0.20
03-13-2007	Photocopying	1.40
03-13-2007	Photocopying	5.80
03-13-2007	Photocopying	1.60
03-13-2007	Long Distance Telephone 1(775)223-3585 5387	0.99
03-13-2007	Long Distance Telephone 1(312)324-8656 5387	5.94
03-22-2007	Long Distance Telephone 1(312)324-8656 5387	0.99
03-28-2007	Long Distance Telephone 1(312)324-8656 5387	0.99
03-29-2007	Westlaw	121.70

TOTAL ADVANCES

\$ 3,012.39

TIMEKEEPER SUMMARY

Timekeeper	Billed Per Hour	Hours Billed	Billed Amount
J. Simpson	470.00	30.9	14,523.00
R. Schaffer	415.00	46.3	19,214.50
E. Cates	280.00	19.5	5,460.00
E. Reid	375.00	6.8	2,550.00
J. Bass	325.00	5.5	1,787.50
Y. Mendoza	145.00	19.6	2,842.00
Total All Timekeepers		128.6	\$46,377.00

ADVANCE SUMMARY

Description	Amount
Overtime	54.49
Westlaw Computer Research	2,726.56
Long Distance Telephone	85.14
Photocopying	146.20
Total Advances	\$ 3,012.39

TOTAL FEES AND ADVANCES

\$49,389.39
(U.S. FUNDS)

DUE AND PAYABLE UPON RECEIPT

EXHIBIT 5

EXHIBIT 5

CONFIDENTIAL

UNANIMOUS WRITTEN CONSENT
OF THE DIRECTORS AND SHAREHOLDERS OF
CONSOLIDATED WESTERN CORPORATION

THE UNDERSIGNED, being the directors and shareholders of Consolidated Western Corporation, a Nevada corporation (the "Company"), hereby take the following actions and consent to the adoption of the following resolutions without a meeting, pursuant to the applicable provisions of the Nevada Business Corporations Act:

1. It has been proposed that the Company merge with and into Superpumper, Inc., an Arizona corporation ("SPI"), with SPI being the surviving corporation, pursuant to the Plan of Merger, a copy of which is attached hereto as Exhibit A (the "Plan"); and
2. The undersigned are of the opinion that said merger is in the best interests of the Company.

NOW, THEREFORE, be it

RESOLVED, that the directors and the shareholders hereby adopt the Plan; and it is further

RESOLVED, that Consolidated Western Corporation (the "Company") merge, and it hereby does merge, itself into Superpumper, Inc. ("SPI"), in accordance with the terms of the Plan; and it is further

RESOLVED, that the proper officers of the Company be, and they hereby are, authorized and directed to execute and file Articles of Merger with the Nevada Secretary of State in order to effectuate said merger; and it is further

RESOLVED, that each officer of the Company be, and each of them hereby is, authorized and empowered to do or cause to be done all such acts, deeds and things and to make, execute and deliver, or cause to be made, executed or delivered, all such agreements, undertakings, documents, instruments or certificates, in the name and on behalf of the Company otherwise, as he may

CONFIDENTIAL


RBSL 001416

CONFIDENTIAL

deem necessary, advisable or appropriate to effectuate or fulfill the purposes and intent of the foregoing resolutions.

IN WITNESS WHEREOF, the undersigned have executed this Consent this 28th day of September, 2010.

DIRECTORS:



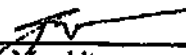
Paul A. Morabito

Edward Bayuk



Salvatore Morabito

SHAREHOLDERS:



Paul A. Morabito

Edward Bayuk



Salvatore Morabito

CONFIDENTIAL

RBSL 001417

CONFIDENTIAL

EXHIBIT A

PLAN OF MERGER

CONFIDENTIAL

RBSL 001418

EXHIBIT 6

EXHIBIT 6

CONFIDENTIAL

UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
AND
SOLE SHAREHOLDER
OF
SUPERPUMPER, INC.

THE UNDERSIGNED, being the board of directors and the sole shareholder of SUPERPUMPER, INC., an Arizona corporation (the "Company"), hereby take the following actions and consents to the adoption of the following resolutions without a meeting, pursuant to the provisions of the Arizona Business Corporations Law:

1. The Company is lawfully owned solely by Consolidated Western Corporation (the "Parent").
2. The Company desires to merge the Parent into itself, and to possess all of the respective estate, property, rights, privileges and franchises of the Parent, pursuant to the Plan of Merger between the Company and the Parent, a copy of which is attached hereto as Exhibit A (the "Plan"), and the board of directors is of the opinion that said merger is in the best interests of the Company.

NOW, THEREFORE, be it

RESOLVED, that the board of directors hereby adopts the Plan;
and it is further

RESOLVED, that Superpumper, Inc. (the "Company") merge, and it hereby does merge, said Parent into itself and assumes all of its respective liabilities and obligations, in accordance with the terms of the Plan; and be it further

RESOLVED, that the merger shall become effective upon the date of filing of a Articles of Merger with the Arizona Secretary of State and the filing of such other certificates or articles as are required or

CONFIDENTIAL

RBSL 001419

CONFIDENTIAL


appropriate with the Secretary of State of the jurisdiction of formation of the Parent; and it is further

RESOLVED, that the proper officers of the Company be, and they hereby are, authorized and directed to execute and file the articles of merger with the Arizona Secretary of State and to file such other certificates or articles as are required or appropriate with the Secretary of State of the jurisdiction of formation of the Parent in order to effectuate said merger; and be it further

RESOLVED, that each officer of the Company be, and each of them hereby is, authorized and empowered to do or cause to be done all such acts, deeds and things and to make, execute and deliver, or cause to be made, executed or delivered, all such agreements, undertakings, documents, instruments or certificates, in the name and on behalf of the Company otherwise, as he may deem necessary, advisable or appropriate to effectuate or fulfill the purposes and intent of the foregoing resolutions.

IN WITNESS WHEREOF, the undersigned has executed this Consent this 28th day of September, 2010.

BOARD OF DIRECTORS:


Paul A. Morabito

Edward Bayuk

Salvatore Morabito

SHAREHOLDER:

Consolidated Western Corporation

By: 
Salvatore Morabito, Vice President

CONFIDENTIAL

September 2010 1007 Sub Mergers of NY BOD Consent to Merg.doc

RBSL 001420

CONFIDENTIAL

EXHIBIT A

PLAN OF MERGER

CONFIDENTIAL

RBSL 001421

EXHIBIT 7

EXHIBIT 7

CONFIDENTIAL

**PLAN OF MERGER
OF
CONSOLIDATED WESTERN CORPORATION
WITH AND INTO
SUPERPUMPER, INC.**

This Plan of Merger, is dated as of September 28, 2010, by and between Consolidated Western Corporation, a Nevada corporation with offices at 14631 North Scottsdale Road, Suite 125, Scottsdale, Arizona 85254-3456 ("CWC") and Superpumper, Inc., an Arizona corporation with offices at 14631 North Scottsdale Road, Suite 125, Scottsdale, Arizona 85254-3456 ("SPI").

RECITALS:

The Boards of Directors of CWC and SPI deem it advisable and in the best interests of each such corporation and their respective stockholders that CWC be merged with and into SPI in accordance with the terms of this Plan of Merger (the "Merger").

The Boards of Directors of CWC and SPI have adopted resolutions authorizing and approving the proposed merger of CWC with and into SPI according to the terms and conditions of this Plan and Agreement of Merger, authorizing the submission to their respective shareholders of the proposal to approve the merger of CWC with and into SPI according to the terms and conditions of this Plan and Agreement of Merger, and recommending the approval by their respective shareholders of the proposal to merge CWC with and into SPI according to the terms and conditions of this Plan of Merger.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein contained, the parties hereto agree as follows:

**ARTICLE 1.
THE MERGER**

1.01 Surviving Corporation. At the Effective Time (as defined in Article 6 hereof), CWC shall be merged with and into SPI (sometimes referred to herein as the "Surviving Corporation"), which shall continue to be governed by the laws of the State of Arizona, and the separate corporate existence of CWC shall thereupon cease. The Merger shall be completed pursuant to the provisions of the Arizona Corporation Law.

1.02 Effects of the Merger. The Merger shall have the effects set forth in the Arizona Corporation Law, including without limitation, upon the effectiveness of the Merger: (a) the separate existence of CWC shall cease; (b) SPI, as the Surviving Corporation shall possess all of

CONFIDENTIAL

RBSL 001410

CONFIDENTIAL

the rights, privileges, powers, immunities, purposes and franchises, both public and private, of CWC; (c) all real and personal property, tangible and intangible, of every kind and description belonging to CWC shall be vested in SPI as the Surviving Corporation without further act or deed, and the title to any real estate or any interest therein vested in CWC shall not revert or in any way be impaired by reason of the Merger; (d) SPI, as the Surviving Corporation shall be liable for all the obligations and liabilities of each of CWC and any claim existing or action or proceeding pending by or against SPI may be enforced as if the Merger had not taken place; and (e) neither the rights of creditors nor any liens upon or security interests in the property of CWC shall be impaired by the Merger.

1.03 Service of Process for CWC. The Surviving Corporation hereby appoints the Secretary of State of Nevada as its agent for service of process in a proceeding to enforce (a) any obligation which accrued before the Effective Date or (b) the rights of dissenting owners of CWC.

ARTICLE 2. SHAREHOLDER APPROVAL

2.01 Shareholder Approval. Following execution of this Plan of Merger, this Plan of Merger shall be submitted to the shareholders of CWC and SPI for their approval. The submission of this Plan of Merger to the shareholders of CWC and SPI shall be accompanied by a recommendation from the Board of Directors that the Merger, as provided for by this Plan of Merger, be approved by the shareholders.

ARTICLE 3. ARTICLES OF INCORPORATION AND BYLAWS

3.01 Certificate of Incorporation and By-laws of Surviving Corporation. At the Effective Time, the Articles of Incorporation of SPI, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation. At the Effective Time, the Bylaws of SPI as in effect immediately prior to the Effective Time shall be the Bylaws of the Surviving Corporation.

ARTICLE 4. DIRECTORS AND OFFICERS

4.01 Directors and Officers of Surviving Corporation. The persons who are directors or officers of SPI at the Effective Time shall, immediately after the Effective Time, be the officers and directors of the Surviving Corporation, until their successors are elected or appointed in accordance with law.

CONFIDENTIAL

CONFIDENTIAL

ARTICLE 5.
MANNER AND BASIS OF CONVERTING SHARES

5.01 Conversion of Shares. The 1,000 common shares, without par value, of SPI, which are issued and outstanding immediately prior to the merger shall, at the effective time of the merger, be cancelled without consideration. Each share of common stock of CWC, having a par value of \$.10 per share which is issued and outstanding at the time of the merger shall be converted to an issued and outstanding share of common stock of SPI having a no par value at the effective time of the merger.

ARTICLE 6.
EFFECTIVE TIME

6.01 Effective Time. As used in this Plan of Merger, the term "Effective Time" shall mean the filing dated of the Articles of Merger.

[Remainder of page intentionally left blank; signature page to follow]

CONFIDENTIAL

CONFIDENTIAL

IN WITNESS WHEREOF, the undersigned corporations have executed this Plan of Merger as of the date first set forth above.

CONSOLIDATED WESTERN
CORPORATION

By: 
Name: Salvatore Morabito
Title: Vice President

SUPERPUMPER, INC.

By: 
Name: Salvatore Morabito
Title: Vice President

CONFIDENTIAL

RBSL 001413

EXHIBIT 8

EXHIBIT 8

~~CONFIDENTIAL~~

ARTICLES OF MERGER
OF
CONSOLIDATED WESTERN CORPORATION
(a Nevada Corporation)

INTO

SUPERPUMPER, INC.
(An Arizona Corporation)

(ARS, §§ 10-1101, 10-1105)

1. Filed simultaneously with these Articles of Merger is the Plan of Merger which has been adopted by Consolidated Western Corporation, a Nevada corporation, which is the disappearing corporation, and Superpumper, Inc., an Arizona corporation which is the surviving corporation.
2. The name of the surviving corporation is Superpumper, Inc. and its known place of business is 14631 North Scottsdale Road, Suite 125, Scottsdale, Arizona 85254-2711.
3. The name and address of the statutory agent of the surviving corporation is CT Corporation System, 2394 East Camelback Road, Phoenix, Arizona 85016.
4. The Plan of Merger does not contain any amendments to the Articles of Incorporation of the surviving corporation.
5. Approval of the shareholders of both corporations was required. The designations of voting groups in each corporation, the number of votes in each, the number of votes represented at the meeting at which the merger was adopted or represented on each consent to the merger by the shareholders entitled to vote and the votes cast for and against the merger were as follows:
 - a. Regarding Superpumper, Inc., the surviving corporation: There is only one voting group entitled to vote on approval of the merger. The voting group consisting of 1,000 shares of common stock is entitled to 1,000 votes. A written consent was signed and duly authorized by the voting group consisting of 1,000 votes for the merger. The number of votes cast for the merger was sufficient for approval by the voting group.
 - b. Regarding Consolidated Western Corporation, the disappearing corporation: There is only one voting group entitled to vote on approval of the merger. The voting group consisting of 100 shares of common stock is entitled to 100 votes. A written consent was signed and duly authorized by the voting group consisting of

~~CONFIDENTIAL~~

RBSL 001414

CONFIDENTIAL

100 votes all for the merger. The number of votes cast for the merger was sufficient for approval by the voting group.

6. The merger shall become effective on September 29, 2010, at 4:00 P.M.

DATED as of this 29th day of September, 2010.

SUPERPUMPER, INC.

By: 
Name: Salvatore Morabito
Title: Vice President

CONFIDENTIAL

RBSL 001415

EXHIBIT 9

Part 1

CONFIDENTIAL

2009 TAX RETURN

CLIENT COPY

Client: MORABI-P

Prepared for: PAUL MORABITO
8581 SANTA MONICA BLVD. #708
SANTA MONICA, 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 14, 2010

Comments:

Route to: _____

FD-1041 (2010) 05/13/09

CONFIDENTIAL

RBSL 00393

CONFIDENTIAL

STANTON BERNSTEIN, AN ACCOUNTANCY CORP.
8320 CANOGA AVE., 15TH FLOOR
WOODLAND HILLS, CA 91367
(818) 596-2139

October 14, 2010

PAUL MORABITO
8581 SANTA MONICA BLVD. #708
SANTA MONICA, CA 90409-4120

REDACTED FOR
ACCOUNTANT-CLIENT PRIVILEGE

REDACTED FOR
ACCOUNTANT-CLIENT PRIVILEGE

STANTON R. BERNSTEIN, CPA

CONFIDENTIAL

RBSL 00394

CONFIDENTIAL

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

Client MORABI-P
October 14, 2010

PAUL MORABITO
8581 SANTA MONICA BLVD. #708
SANTA MONICA, CA 90409-4120

FEDERAL FORMS

Form 1040	2009 U.S. Individual Income Tax Return
Schedule A	Itemized Deductions
Schedule B	Interest and Dividend Income
Schedule C	Profit or Loss From Business
Schedule D	Capital Gains and Losses
Schedule E p2	Supplemental Income and Loss
Schedule M	Making Work Pay & Govt Retiree Credits
Form 4868	Application for Automatic Extension
Form 4852	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	2009 Arizona Nonresident Income Tax Return
Schedule A(NR)	Itemized Deductions, Nonresident
Schedule A	Federal Schedule A
AZ-8879	E-file Signature Authorization

CALIFORNIA FORMS

Form 540NR	2009 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 3905V	NOL Carryover and Disaster Loss Deduction
Form 8879	California e-file Signature Authorization

FEE SUMMARY

Preparation Fee

CONFIDENTIAL

RBSL 00395

CONFIDENTIAL

Form **8879**

IRS e-file Signature Authorization

OMB No. 1545-0046

2009Department of the Treasury
Internal Revenue Service

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

Declaration Control Number (DCN)

00-951053-18082-0

Taxpayer's name

PAUL MORABITO

Spouse's social security number

Part I Tax Return Information – Tax Year Ending December 31, 2009 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1	-1,050,249
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	149,462
4	Refund (Form 1040, line 73; Form 1040A, line 45; Form 1040EZ, line 12; Form 1040-SS, Part I, line 13a)	4	149,862
5	Amount you owe (Form 1040, line 75; 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, 2009, 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 information service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) 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 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

☒ I authorize STANTON BERNSTEIN, AN ACCOUNTANCY CORP. to enter or generate my PIN

35812

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 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 _____ to enter or generate my PIN

Enter five numbers, but
do not enter all zeros

as my signature on my tax year 2009 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2009 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 2009 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

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879 (2009)

FD-8879-01-10/01/09

CONFIDENTIAL

RBSL 00396

CONFIDENTIAL

Form 4868 Department of the Treasury Internal Revenue Service		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		1000 FORM 4868-1011 05/10/09
(999) For calendar year 2009, or other tax year beginning 2009, ending		2009		
Part I Identification		Part II Individual Income Tax		
1 PAUL MORABITO STANTON BERNSTEIN, AN ACCOUNTANCY C 6320 CANOGA AVE., 15TH FLOOR WOODLAND HILLS, CA 91367		4 Estimate of total tax liability for 2009... \$ <u>149,000.</u> 5 Total 2009 payments... <u>149,000.</u> 6 Balance due, Subtract line 5 from line 4 (see instructions)..... <u>0.</u> 7 Amount you are paying (see instructions)..... <u>0.</u> 8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions)..... <input type="checkbox"/> 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..... <input type="checkbox"/>		

DC MORA 30 0 200912 670

CONFIDENTIAL

RBSL 00397

Form 1040		U.S. Individual Income Tax Return 2009		(99) 990 Use Only — Do not write or staple in this space.																														
Department of the Treasury — Internal Revenue Service		For the year Jan 1 - Dec 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0046																														
Label (See instructions.)	Your first name PAUL Last name MORABITO		Your social security number																															
	If a joint return, spouse's first name JO Last name MORABITO		Spouse's social security number																															
Use the IRS label. Otherwise, please print or type.	Home address (number and street). If you have a P.O. box, see instructions. 8581 SANTA MONICA BLVD. #708		Apartment no.		You must enter your social security number(s) above.																													
	City, town or post office. If you have a foreign address, see instructions. SANTA MONICA, CA 90069-4120		State ZIP code																															
Presidential Election Campaign	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see instructions).		<input type="checkbox"/> You <input type="checkbox"/> Spouse																															
Filing Status	1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above & full name here. 4 <input type="checkbox"/> 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 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)																																	
Check only one box.	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. b <input type="checkbox"/> Spouse																																	
	c Dependents: <table border="1"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> If you are the parent of the child, enter the child's birth date</th> <th>(5) <input type="checkbox"/> If you are the parent of the child, enter the child's birth date</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>					(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If you are the parent of the child, enter the child's birth date	(5) <input type="checkbox"/> If you are the parent of the child, enter the child's birth date																							
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If you are the parent of the child, enter the child's birth date	(5) <input type="checkbox"/> If you are the parent of the child, enter the child's birth date																													
Exemptions	d Total number of exemptions claimed 1																																	
If more than four dependents, see instructions and check here <input type="checkbox"/>	7 Wages, salaries, tips, etc. Attach Form(s) W-2. 498,206. 8a Taxable interest. Attach Schedule B if required. 64,572. b Tax-exempt interest. Do not include on line 8a. 21,259. 9a Ordinary dividends. Attach Schedule B if required. 141,937. b Qualified dividends (see instrs). 0. 10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions). STATEMENT 3 11 Alimony received. 0. 12 Business income or (loss). Attach Schedule C or C-EZ. -178,641. 13 Capital gain or (loss). Attach Form 1041 if required. If not required, check here <input type="checkbox"/> -3,000. 14 Other gains or (losses). Attach Form 4797. 0. 15a IRA distributions. 15a b Taxable amount (see instrs). 15b 16a Pensions and annuities. 16a b Taxable amount (see instrs). 16b 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. -1,573,323. 18 Farm income or (loss). Attach Schedule F. 0. 19 Unemployment compensation. In excess of \$2,400 per recipient (see instructions). 0. 20a Social security benefits. 20a b Taxable amount (see instrs). 20b 21 Other income. 0. 22 Add the amounts in the far right column for lines 7 through 21. This is your total income. -1,050,249.																																	
	Income	23 Educator expenses (see instructions). 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 (see instructions). 29 30 Penalty on early withdrawal of savings. 30 31a Alimony paid b Recipient's SSN. 31a 32 IRA deduction (see instructions). 32 33 Student loan interest deduction (see instructions). 33 34 Tuition and fees deduction. Attach Form 8917. 34 35 Domestic production activities deduction. Attach Form 8903. 35 36 Add lines 23 - 35 and 32 - 35. 0. 37 Subtract line 36 from line 22. This is your adjusted gross income. -1,050,249.																																
Adjusted Gross Income	38 Taxable income. 0. 39 Tax. 0. 40 Refund of tax. 0. 41 Other taxes. 0. 42 Total tax. 0. 43 Non-refundable credits. 0. 44 Refundable credits. 0. 45 Total credits. 0. 46 Tax after credits. 0. 47 Estimated tax paid or amount of tax withheld. 0. 48 Refund of estimated tax. 0. 49 Total refund. 0. 50 Amount of tax to be paid. 0. 51 Amount of tax to be paid. 0. 52 Amount of tax to be paid. 0. 53 Amount of tax to be paid. 0. 54 Amount of tax to be paid. 0. 55 Amount of tax to be paid. 0. 56 Amount of tax to be paid. 0. 57 Amount of tax to be paid. 0. 58 Amount of tax to be paid. 0. 59 Amount of tax to be paid. 0. 60 Amount of tax to be paid. 0. 61 Amount of tax to be paid. 0. 62 Amount of tax to be paid. 0. 63 Amount of tax to be paid. 0. 64 Amount of tax to be paid. 0. 65 Amount of tax to be paid. 0. 66 Amount of tax to be paid. 0. 67 Amount of tax to be paid. 0. 68 Amount of tax to be paid. 0. 69 Amount of tax to be paid. 0. 70 Amount of tax to be paid. 0. 71 Amount of tax to be paid. 0. 72 Amount of tax to be paid. 0. 73 Amount of tax to be paid. 0. 74 Amount of tax to be paid. 0. 75 Amount of tax to be paid. 0. 76 Amount of tax to be paid. 0. 77 Amount of tax to be paid. 0. 78 Amount of tax to be paid. 0. 79 Amount of tax to be paid. 0. 80 Amount of tax to be paid. 0. 81 Amount of tax to be paid. 0. 82 Amount of tax to be paid. 0. 83 Amount of tax to be paid. 0. 84 Amount of tax to be paid. 0. 85 Amount of tax to be paid. 0. 86 Amount of tax to be paid. 0. 87 Amount of tax to be paid. 0. 88 Amount of tax to be paid. 0. 89 Amount of tax to be paid. 0. 90 Amount of tax to be paid. 0. 91 Amount of tax to be paid. 0. 92 Amount of tax to be paid. 0. 93 Amount of tax to be paid. 0. 94 Amount of tax to be paid. 0. 95 Amount of tax to be paid. 0. 96 Amount of tax to be paid. 0. 97 Amount of tax to be paid. 0. 98 Amount of tax to be paid. 0. 99 Amount of tax to be paid. 0.																																	

CONFIDENTIAL

Form 1040 (2009) PAUL MORABITO

Page 2

Tax and Credits	38 Amount from line 37 (adjusted gross income).....	38	-1,050,249.
	39a Check if: <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked > 39a		
	<input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. Total boxes checked > 39b		
	b If your spouse lives on a separate return, or you were a dual-status alien, see instructions and check here > 39b		
Standard Deduction for --	40a Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40a	386,449.
• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see instructions.	b If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see instructions) > 40b	40b	
• All others:	41 Subtract line 40a from line 38.....	41	-1,436,698.
Single or Married filing separately, \$5,700	42 Exemptions. If line 38 is \$125,000 or less and you did not provide housing to a life-sustaining dependent individual, multiply \$3,650 by the number on line 42. Otherwise, see instructions.....	42	3,650.
Married filing jointly or Qualifying widow(er), \$11,400	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	0.
Head of household, \$8,350	44 Tax (see instrs). Check if any tax is from: a <input type="checkbox"/> Form(s) 9814 b <input type="checkbox"/> 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 29.....	49	
	50 Retirement savings contributions credit. Attach Form 8880.....	50	
	51 Child tax credit (see instructions).....	51	
	52 Credits from Form: a <input type="checkbox"/> 656 b <input type="checkbox"/> 803 c <input type="checkbox"/> 5055.....	52	
	53 Other on form Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	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	
	57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8018.....	57	
	58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	58	
	59 Additional taxes: a <input type="checkbox"/> ADC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H.....	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	149,462.
	62 2009 estimated tax payments and amount applied from 2008 return.....	62	
	63 Making work pay and government retire credit. Attach Schedule M.....	63	400.
	64a Earned income credit (EIC).....	64a	
	b Nonrefundable credit pay selection > 64b		
	65 Additional child tax credit. Attach Form 8812.....	65	
	66 Refundable education credit from Form 8863, line 16.....	66	
	67 First-time homebuyer credit. Attach Form 5405.....	67	
	68 Amount paid with request for extension to file (see instructions).....	68	
	69 Excess social security and tier 1 RRTA tax withheld (see instructions).....	69	
	70 Credits from Form: a <input type="checkbox"/> 4439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8001 d <input type="checkbox"/> 8885.....	70	
	71 Add lines 61-63, 64a, & 65-70. These are your total payments.....	71	149,862.
Refund	72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid.....	72	149,862.
Direct deposit? See instructions and fill in 73b, 73c, and 73d or Form 8888.	73a Amount of line 72 you want refunded by direct deposit. If Form 8888 is attached, check here > 73a	73a	149,862.
	> b Routing number.....		
	> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	> d Account number.....		
	74 Amount of line 72 you want applied to your 2010 estimated tax.....	74	
Amount You Owe	75 Amount you owe. Subtract line 71 from line 60. For details on how to pay, see instructions.....	75	
	76 Estimated tax penalty (see instructions).....	76	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> 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
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	Preparer's name (for use only if not an employee) STANTON R. BERNSTEIN, CPA	Date	Preparer's SSN or PTIN P00185129
	Firm's name (for use only if not an individual) STANTON BERNSTEIN, AN ACCOUNTANCY CORP.	Check if self-employed <input type="checkbox"/>	
	Address 6320 CANOGA AVE., 15TH FLOOR	City 20-2231319	
	State ZIP+4 WOODLAND HILLS, CA 91367	Phone no. (818) 596-2139	

Form 1040 (2009)

FD-204112L 05/10/09

CONFIDENTIAL

RBSL 00399

CONFIDENTIAL

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0046

2009

Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040

(99)

▶ Attach to Form 1040.

▶ See instructions for Schedule A (Form 1040).

Attachment
Sequence No. 07

Your social security number

PAUL MORABITO

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions).....	STATEMENT..4	1	68,723.	
2	Enter amount from Form 1040, line 28.....	2	-1,050,249.		
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	68,723.	
Taxes You Paid		State and local (check only one box):			
a <input type="checkbox"/> Income taxes, or		b <input checked="" type="checkbox"/> General sales taxes			
5	Real estate taxes (see instructions).....	5	239.		
6	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b.	6	49,548.		
7	Other taxes. List type and amount ▶	7			
8	PERSONAL PROPERTY TAXES	8	9,352.		
9	Add lines 5 through 8.....	9	59,139.		
Interest You Paid		Home mtg interest and points reported to you on Form 1098.....		SEE ST. 5	
10	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 ▶	10	48,183.		
11	Points not reported to you on Form 1098. See instructions for special rules.....	11			
12	Qualified mortgage insurance premiums (see instructions).....	12			
13	Investment interest. Attach Form 4952 if required. (See instructions).....	13			
14	STMT..6	14	150,480.		
15	Add lines 10 through 14.....	15	198,663.		
Gifts to Charity		Gifts by cash or check. If you made any gift of \$250 or more, see instructions.....		SEE STATEMENT..7	
16	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.....	16	35,480.		
17	Carryover from prior year.....	17			
18	DISALLOWED CONTRIBUTIONS.....	18	-35,480.		
19	Add lines 16 through 18.....	19	0.		
Casualty and Theft Losses		Casualty or theft loss(es). Attach Form 4684. (See instructions.).....		20	
20	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	3,895.		
23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	23	56,029.		
24	SEE STATEMENT..8	24	59,924.		
25	Add lines 21 through 23.....	25			
26	Enter amount from Form 1040, line 28.....	26	-1,050,249.		
27	Multiply line 25 by 2% (.02).....	27	59,924.		
28	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....	28			
Other Miscellaneous Deductions		Other — from list in the instructions. List type and amount ▶		29	
29	Is Form 1040, line 28, over \$165,800 (over \$83,400 if married filing separately)?	29	386,449.		
Total Itemized Deductions		No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40a.			
Yes. Your deduction may be limited. See instructions for the amount to enter.					
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.

FD-1040 11/25/09

Schedule A (Form 1040) 2009

CONFIDENTIAL

RBSL 00400

CONFIDENTIAL

SCHEDULE B
(Form 1040A or 1040)**Interest and Ordinary Dividends**

OMB No. 1545-0046

2009Department of the Treasury
Internal Revenue Service (59)

▶ Attach to Form 1040A or 1040.

▶ See instructions.

Attachment
Sequence No. 08

Name(s) shown on return

Your social security number

PAUL MORABITO**Part I**
Interest
(See
instructions for
Form 1040A,
or Form 1040,
line 8a.)**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 AMERICABANK OF AMERICA (2 ACCTS)BANK OF MONTREALROSEMONT SOLEBURY CO-INVESTMENT FUND LP

Amount

34,153.22,982.565.6,872.

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

2 Add the amounts on line 1.64,572.**3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.**4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a.64,572.

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.)**5** List name of payer.CONSOLIDATED NEVADA CORPORATIONROSEMONT SOLEBURY CO-INVESTMENT FUND LP

Amount

141,931.6.

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

6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a.141,937.

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 2009, 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.**8** During 2009, 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 Form 1040A or 1040 instructions.

REV 04/01 06/09/09

Schedule B (Form 1040) 2009

CONFIDENTIAL

RBSL 00401

CONFIDENTIAL

SCHEDULE C
(Form 1040)
Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0046

2009
Department of the Treasury
Internal Revenue Service (59)
 * Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
 * Attach to Form 1040, 1040NR, or 1041. * See instructions for Schedule C (Form 1040).
Attachment
Sequence No. 09

Name of proprietor

Federal security number (SSN)

PAUL MORABITO

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

CONESTCO SPECIAL RISK, LLC

= 524210

C Business name, if no separate business name, leave blank

D Employer ID number (EIN), if any

E Business address (including suite or room no.) = 59 DAMONTE RANCH PARKWAY # B-335

City, town or post office, state, and ZIP code RENO, NV 89521

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) =G Did you 'materially participate' in the operation of this business during 2009? If 'No,' see instructions for limit on losses. ☒ Yes ☐ NoH If you started or acquired this business during 2009, check here ☒ ☐
Part I **Income**

1 Gross receipts or sales. Caution. See the instructions and check the box if: * This income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked, or * You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. <input type="checkbox"/>	1	49,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	49,000.
4 Cost of goods sold (from line 42 on page 2)	4	
5 Gross profit. Subtract line 4 from line 3	5	49,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	49,000.

Part II **Expenses. Enter expenses for business use of your home only on line 30.**

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depreciation	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part II) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 10)	14		22 Supplies (not included in Part II)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to bank, etc.)	16a		a Travel	24a	613.
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal & professional services	17	120,068.	25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27 Other expenses (from line 48 on page 2)	27	106,960.
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31				
* If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. * If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see instructions).					
* If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. * If you checked 32b, you must attach Form 6198. Your loss may be limited.					
	32a	<input checked="" type="checkbox"/>	All investment is at risk.		
	32b	<input type="checkbox"/>	Some investment is not at risk.		
					-178,641.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FD-2113, 05/15/09

Schedule C (Form 1040) 2009

CONFIDENTIAL

RBSL 00402

CONFIDENTIAL

Schedule C (Form 1040) 2009 PAUL MORABITO

Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

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

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation

36 Purchases less cost of items withdrawn for personal use

37 Cost of labor. Do not include any amounts paid to yourself

38 Materials and supplies

39 Other costs

40 Add lines 35 through 39

41 Inventory at end of year

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) "-----"

44 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
a Business ----- b Commuting (see instructions) ----- c Other -----

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47 a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES	146.
OUTSIDE SERVICES	106,814.
48 Total other expenses. Enter here and on page 1, line 27	106,960.

Schedule C (Form 1040) 2009

PC201113L 06/15/09

CONFIDENTIAL

RBSL 00403

CONFIDENTIAL

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service**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. 1545-0047

2009Attachment
Sequence No. **12**

Name(s) shown on return

PAUL MORABITO

Your social security number

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

(a) Description of property (do not check box)	(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 US TREASURY BILL	7/31/08	1/29/09	6,979,658.	6,979,658.	0.
FOREIGN EXCHANGE GAIN			16,121.	0.	16,121.
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	6,995,779.	
4 Short-term gain from Form 5252 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		16,121.

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

(a) Description of property (do not check box)	(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 SIERRA VIEW LOC HEALTH CARE DR	9/18/07	2/23/09	447,500.	511,045.	-63,545.
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	447,500.	
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 5252; 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		
13 Capital gain distributions. See instructions.....			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		
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		-63,545.

BAA For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Schedule D (Form 1040) 2009

CONFIDENTIAL

FD-1040-12L 06/31/09

RBSL 00404

CONFIDENTIAL

Part III Summary

16	Combine lines 7 and 15 and enter the result.....	16	-47,424.
<p>If line 16 is:</p> <ul style="list-style-type: none"> • A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • Zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 			
17	Are lines 15 and 16 both gains?		
	<input type="checkbox"/> Yes. Go to line 18.		
	<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions.....	19	
20	Are lines 18 and 19 both zero or blank?		
	<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 (or in the instructions for Form 1040NR). Do not complete lines 21 and 22 below.		
	<input type="checkbox"/> No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	21	-3,000.
	<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 		
<p>Note. When figuring which amount is smaller, treat both amounts as positive numbers.</p>			
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
	<input type="checkbox"/> Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040 (or in the instructions for Form 1040NR).		
	<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2009

CONFIDENTIAL

FD-1040-102L 09/31/09

RBSL 00405

CONFIDENTIAL

Schedule E (Form 1040) 2009

Attachment Sequence No. 13

Page 2

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

Your social security number

PAUL MORABITO

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 9				
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) Nonpassive income from Schedule K-1
A			
B			
C			
D			
29a Totals	40,704.	1,573,323.	
b Totals	40,704.	1,573,323.	
30 Add columns (g) and (i) of line 29a			30 40,704.
31 Add columns (f), (g), and (i) of line 29b			31 -1,614,027.
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 -1,573,323.

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
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (e) 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) Gross inclusion from Schedules Q, line 1c (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	-1,573,323.
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 112055), 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	

BAA

FD-2230a, 10/26/09

Schedule E (Form 1040) 2009

CONFIDENTIAL

RBSL 00406

CONFIDENTIAL

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0047

2009Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment
Sequence No. 51

Name(s) shown on return

E-mailing number

PAUL MORABITO**Part I Total Investment Interest Expense**

1 Investment interest expense paid or accrued in 2009 (see instructions).....	1	72,660.
2 Disallowed investment interest expense from 2008 Form 4952, line 7.....	2	180,147.
3 Total investment interest expense. Add lines 1 and 2.....	3	252,807.

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	206,509.
4b Qualified dividends included on line 4a.....	4b	
4c Subtract line 4b from line 4a.....	4c	206,509.
4d Net gain from the disposition of property held for investment.....	4d	
4e Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	4e	
4f Subtract line 4e from line 4d.....	4f	
4g Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....	4g	
4h Investment income. Add lines 4c, 4f, and 4g.....	4h	206,509.
5 Investment expenses (see instructions).....	5	56,029.
6 Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6	150,480.

Part III Investment Interest Expense Deduction

7 Disallowed investment interest expense to be carried forward to 2010. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	102,327.
8 Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.....	8	150,480.

Form 4952 (2009)

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD-21201L 06/10/09

CONFIDENTIAL

RBSL 00407

CONFIDENTIAL

Form **8801****Credit for Prior Year Minimum Tax --
Individuals, Estates, and Trusts**

OMB No. 1545-0073

2009Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

PAUL MORABITO**Part I Net Minimum Tax on Exclusion Items**

1 Combine lines 1, 6, 7, and 11 of your 2008 Form 6251. Estates and trusts, see instructions.	1	-241,007.
2 Enter adjustments and preferences treated as exclusion items (see instructions).	2	164,229.
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 \$214,500 and you were married filing separately for 2008, see instructions.	4	0.
5 Enter: \$69,500 if married filing jointly or qualifying widow(er) for 2008; \$46,200 if single or head of household for 2008; or \$34,975 if married filing separately for 2008. Estates and trusts, enter \$22,500.	5	
6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2008; \$112,500 if single or head of household for 2008; or \$75,000 if married filing separately for 2008. 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 2008, 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 2008 you filed Form 2555 or 2555-EZ, see the instructions for the amount to enter. • If for 2008 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 49 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,050 or less (\$87,500 or less if married filing separately for 2008), multiply line 10 by 25% (.25). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2008) 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 2008 Form 6251, line 35, or 2008 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 (2009)

FD-2281 (R) 05/05/09

CONFIDENTIAL

RBSL 00408

CONFIDENTIAL

Form 8801 (2009) PAUL MORABITO

Page 2

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2010

16	Enter the amount from your 2008 Form 6251, line 36, or 2008 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	2008 credit carryforward. Enter the amount from your 2008 Form 8801, line 31.....	19	340.
20	Enter your 2008 unallowed qualified electric vehicle credit (see instructions).....	20	
21	Combine lines 18 through 20. If zero or less, enter -0-.....	21	340.
22	Enter 50% (50) of the total interest and penalties you paid before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year.....	22	
23	Add lines 21 and 22. If zero or less, stop here and see instructions.....	23	340.
24	Enter your 2009 regular income tax liability minus allowable credits (see instructions).....	24	
25	Enter the amount from your 2009 Form 6251, line 34, or 2009 Form 1041, Schedule I, line 54.....	25	
26	Subtract line 25 from line 24. If zero or less, enter -0-.....	26	0.
27	Current year nonrefundable credit. Enter the smaller of line 23 or line 26. Also enter this amount on your 2009 Form 1040, line 53 (check box b); Form 1042NR, line 49 (check box b); or Form 1041, Schedule G, line 2d.....	27	
28	<p>• Estates and trusts: Leave lines 28 and 29 blank and go to line 30.</p> <p>• Individuals: Did you have a minimum tax credit carryforward to 2007 (on your 2006 Form 8801, line 26) or pay any interest or penalties before October 3, 2008, on alternative minimum tax attributable to the exercise of incentive stock options for 2007 or any prior year?</p> <p><input checked="" type="checkbox"/> No. Leave lines 28 and 29 blank and go to line 30.</p> <p><input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter.....</p>		
29	Is line 28 more than line 27?	28	
	<input type="checkbox"/> No. Leave line 29 blank and go to line 30.		
	<input type="checkbox"/> Yes. Subtract line 27 from line 28. This is your current year refundable credit. Enter the result here and on your 2009 Form 1040, line 70 (check box c), or Form 1042NR, line 64 (check box c).....	29	
30	Credit carryforward to 2010. Subtract the larger of line 27 or line 29 from line 23. Keep a record of this amount because you may use it in future years.....	30	340.

Form 8801 (2009)

FD-22812L 06/26/09

CONFIDENTIAL

RBSL 00409

CONFIDENTIAL

Form **8582**

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.**2009**Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

PAUL MORABITO**Part I 2009 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		1d
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.....			
Commercial Revitalization Deductions From Rental Real Estate Activities			
2a Commercial revitalization deductions from Worksheet 2, column (a).....	2a		2c
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2b		
c Add lines 2a and 2b.....			
All Other Passive Activities			
3a Activities with net income (enter the amount from Worksheet 3, column (a))....	3a	40,704.	3d
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3b	-126,142.	
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)).....	3c	-1,049,644.	
d Combine lines 3a, 3b, and 3c.....			
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	-1,135,082.	

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

Notes: 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). Notes: 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.	7	
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

Notes: 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	40,704.
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.....	16	40,704.

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2009)

F021901L 06/06/09

CONFIDENTIAL

RBSL 00410

CONFIDENTIAL

Form 8582 (2009) PAUL MORABITO

Page 2

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		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(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		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
BARUK PROPERTIES LLC		121,305	732,472		853,777
SUPERPUMPER PROPERTIES LLC	40,704		316,340		275,636
ROSEMONT SOLEBURY CO-INVESTMENT		1,617	832		2,449
SNOWSHOE CAPITAL LLC		3,220			3,220
Total. Enter on Form 8582, lines 3a, 3b, and 3c	40,704	126,142	1,049,644		

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
BARUK PROPERTIES LLC	SCH E JLN 28	853,777	0.752177	853,777
SUPERPUMPER PROPERTIES LLC	SCH E JLN 28	275,636	0.242834	275,636
ROSEMONT SOLEBURY CO-INVESTMENT	SCH E JLN 28	2,449	0.002158	2,449
SNOWSHOE CAPITAL LLC	SCH E JLN 28	3,220	0.002837	3,220
Total		1,135,082	1.00	1,135,082

BAA

FD-2000 05/09/09

Form 8582 (2009)

CONFIDENTIAL

RBSL 00411

CONFIDENTIAL

Form 8582 (2009) PAUL MORABITO

Page 3

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
SUPERDUMPER PROPERTIES LLC	SCH E LN 28	316,340.	275,636.	40,704.
ROSEMONT SOLERBURY CO-INVESTMENT	SCH E LN 28	2,449.	2,449.	0.
SEASHORE CAPITAL, LLC	SCH E LN 28	3,220.	3,220.	0.
Total		322,009.	281,305.	40,704.

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

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
BARUK PROPERTIES LLC					
Form or schedule and line number to be reported on (see instructions) SCH E LN 28					
1a Net loss plus prior year unallowed loss from form or schedule	644,884.				
b Net income from form or schedule		644,884.	0.755331	644,884.	
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) FORM 4797					
1a Net loss plus prior year unallowed loss from form or schedule	208,893.				
b Net income from form or schedule		208,893.	0.244669	208,893.	
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)					
1a 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)					
1a 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	853,777.	1.00		853,777.	0.

Name of activity					
Form or schedule and line number to be reported on (see instructions)					
1a 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)					
1a 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)					
1a 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)					
1a 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.

BAS

FD-21902L 09/9/09

Form 8582 (2009)

CONFIDENTIAL

RBSL 00412

CONFIDENTIAL

Form **8582**ALTERNATIVE MINIMUM TAX
Passive Activity Loss Limitations

OMB No. 1545-0047

2009Attachment
Sequence No. 88Department of the Treasury
Internal Revenue Service (99)See separate instructions.
Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

PAUL MORABITO**Part I** 2009 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		1d	
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.....				
Commercial Revitalization Deductions From Rental Real Estate Activities				
2a Commercial revitalization deductions from Worksheet 2, column (a).....	2a		2c	
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2b			
c Add lines 2a and 2b.....				
All Other Passive Activities				
3a Activities with net income (enter the amount from Worksheet 3, column (a))....	3a	40,704.	3d	
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3b	-126,079.		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))..	3c	-1,050,708.		
d Combine lines 3a, 3b, and 3c.....				
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	-1,136,083.

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). 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.	7	
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.

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	40,704.
16 Total losses allowed from all passive activities for 2009. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.....	16	40,704.

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2009)

FD-1041-11 08/2008

CONFIDENTIAL

RBSL 00413

EXHIBIT 9

Part 2

CONFIDENTIAL

ALTERNATIVE MINIMUM TAX

Form 8582 (2009) PAUL MORABITO

Page 3

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
SUPERPOMPER PROPERTIES LLC	SCH E LN 28	316,340.	275,636.	40,704.
ROSEMONT SOLEBURY CO-INVESTMENT	SCH E LN 28	2,449.	2,449.	0.
SNOWBOR CAPITAL LLC	SCH E LN 28	3,220.	3,220.	0.
Total		322,009.	281,305.	40,704.

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

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity ... BARUK PROPERTIES LLC					
Form or schedule and line number to be reported on (see instructions) SCH E LN 28					
1a Net loss plus prior year unallowed loss from form or schedule	645,885.				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-	645,885.	0.755617	645,885.		
Form or schedule and line number to be reported on (see instructions) FORM 4797					
1a Net loss plus prior year unallowed loss from form or schedule	208,893.				
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-	208,893.	0.244383	208,893.		
Form or schedule and line number to be reported on (see instructions)					
1a 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)					
1a 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	854,778.	1.00	854,778.	0.	

Form or schedule and line number to be reported on (see instructions)					
1a 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)					
1a 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)					
1a 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)					
1a 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.	

BAA

FD-21902L 02/15/09

Form 8582 (2009)

CONFIDENTIAL

RBSL 00415

CONFIDENTIAL

SCHEDULE M
 (Form 1040A or 1040)

**Making Work Pay and Government
Retiree Credits**

OMB No. 1545-0046

2009

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040A, 1040, or 1040NR.

▶ See separate instructions.

Attachment
Sequence No. 166

Name(s) shown on return

Your social security number

PAUL MORABITO

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR. Check the "No" box below 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.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,503 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** 279,901.

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

2 Multiply line 1a by 6.2% (.062) **2** 17,354.

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** -1,050,249.

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 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

- ☒ No. Enter -0- on line 10 and go to line 11.
☐ Yes. Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) **10** 0.

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work not covered by social security? Do not include any pension or annuity reported on Form W-2.

- ☒ No. Enter -0- on line 11 and go to line 12.
☐ Yes. • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
 • If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) **11** 0.

12 Add lines 10 and 11 **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13** 400.

14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63, Form 1040A, line 40; or Form 1040NR, line 60 **14** 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 Form 1040A, 1040, or 1040NR instructions.

Schedule M (Form 1040A or 1040) 2009

FD-1040-10L 10/07/09

CONFIDENTIAL

RBSL 00416

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 1

PAUL MORABITO

STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
PA MORABITO ARIZONA & CO	498,206.	149,462.	6,622.	7,224.		
GRAND TOTAL	498,206.	149,462.	6,622.	7,224.	0.	0.

STATEMENT 2
FORM 1040, LINE 8B
TAX-EXEMPT INTEREST

PAYER	IN-STATE MUNICIPAL BONDS	PRIVATE ACTIVITY BONDS	TOTAL
BANK OF AMERICA (2 ACCTS).....			21,259.
TOTAL	0.	0.	21,259.

STATEMENT 3
FORM 1040, PAGE 1, LINE 10
TAXABLE REFUNDS OF STATE AND LOCAL INCOME TAXES

1. STATE AND LOCAL INCOME TAX REFUNDS (PRIOR YEAR)		40,040.
2. REFUNDS ATTRIBUTABLE TO POST 12/31/2008 PAYMENTS PER IRS PUB. 525		0.
3. NET STATE AND LOCAL INCOME TAX REFUNDS		40,040.
4. STATE AND LOCAL TAXES PAID FROM PRIOR YEAR SCH. A, LINE 5		113,168.
5. PRIOR YEAR ALLOWABLE SALES TAX DEDUCTION		1,704.
6. EXCESS OF INCOME TAXES DEDUCTED OVER SALES TAXES		111,464.
7. ENTER THE SMALLER OF LINE 3 OR LINE 6		40,040.
8. ITEMIZED DEDUCTION FROM PRIOR YEAR SCH. A, LINE 29		321,467.
9. PRIOR YEAR RECOMPUTED ITEMIZED DEDUCTIONS (IF PHASEOUT)		0.
10. PRIOR YEAR BASE STANDARD DEDUCTION	5,450.	
11. PRIOR YEAR ADD'L STANDARD DEDUCTION FOR AGE/BLINDNESS	0.	
12. STATE & LOCAL R/E TAXES FROM PRIOR YEAR SCH. A, LINE 6	28,951.	
13. ENTER \$500, \$1,000 IF MARRIED FILING JOINTLY	500.	
14. ENTER THE SMALLER OF LINE 12 OR LINE 13	500.	
15. PRIOR YEAR DISASTER LOSS (4684, LINE 18A)	0.	
16. PRIOR YEAR TOTAL STANDARD DEDUCTION (ADD LINE 10, 11, 14, AND 15)		5,950.
17. ENTER THE LARGER OF LINE 9 OR LINE 16		5,950.
18. SUBTRACT LINE 17 FROM LINE 8 (NOT LESS THAN 0)		315,517.
19. ENTER THE SMALLER OF LINE 7 OR LINE 18		40,040.
20. NEGATIVE TAXABLE INCOME (PRIOR YEAR)		-244,507.
21. REFUND WITH NO TAX BENEFIT DUE TO AMT OR NONREFUNDABLE CREDITS		0.
22. STATE AND LOCAL REFUNDS TAXABLE THIS YEAR (ADD LINES 19, 20, AND 21, BUT NOT LESS THAN 0)		0.

CONFIDENTIAL

RBSL 00417

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 2

PAUL MORABITO

STATEMENT 4
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES.....	\$	45,623.
INSURANCE PREMIUMS.....		23,100.
TOTAL	\$	<u>68,723.</u>

STATEMENT 5
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

BANK OF AMERICA.....	\$	48,183.
TOTAL	\$	<u>48,183.</u>

STATEMENT 6
SCHEDULE A, LINE 14
INVESTMENT INTEREST

BANK OF AMERICA.....	\$	26,799.
BANK OF AMERICA LINE OF CREDIT.....		45,849.
INVESTMENT INTEREST CARRYOVER.....		180,147.
INVESTMENT INTEREST FROM K-1.....		12.
DISALLOWED INVESTMENT INTEREST (FORM 4952).....		-102,327.
TOTAL	\$	<u>150,480.</u>

STATEMENT 7
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

AIDS SOCIETY.....	\$	25,000.
AMERICAN CANCER SOCIETY.....		1,000.
CHARITABLE CONTRIBUTIONS FROM K-1.....		9,480.
TOTAL	\$	<u>35,480.</u>

STATEMENT 8
SCHEDULE A, LINE 23
OTHER EXPENSES

BANK OF AMERICA.....	\$	10,393.
BANK OF AMERICA.....		16,407.
INVESTMENT EXP. FROM K-1.....		26,296.
PER INCOME SYMT.....		901.
US TRUST.....		2,032.
TOTAL	\$	<u>56,029.</u>

CONFIDENTIAL

RBSL 00418

PAUL MORABITO

STATEMENT 9
SCHEDULE E, PAGE 2
PART II - INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

NAME	TYPE	X IF FOREIGN	EMPLOYER ID NO.	ANY INVT. NOT AT RISK	PT	PASSIVE LOSS FROM FORM 992	PASSIVE INC. FROM SCH. K-1	NONPASSIVE LOSS FROM SCH. K-1	SECTION 179 DEDUCTION	NONPASSIVE INCOME FROM K-1
BARON PROPERTIES LLC	P									
BIG WHEEL GAMING LLC	P									
BIG WHEEL GAMING LLC	P									
SUPERMART PROPERTIES LLC	P									
PYX PASSIVE CARRYOVER	P									
ROSEMONT SOLERBY CO-INVESTMENT FUND LP	P									
WATCHTOWER LLC	P									
WAGNER CONSTRUCTION MGMT SERVICES LLC	P									
SNOWSHOE CAPITAL LLC	P									
CONSOLIDATED NEMUDA CORPORATION	S									
CONSOLIDATED WESTERN CORPORATION	S									
TOTAL						\$ 43,704	\$ 43,704	\$ 1,571,301		\$ 0

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 4

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: BARUK PROPERTIES LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	1,346,319.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	-558,465.
CURRENT YEAR INCOME FROM PARTNERSHIP	787,854.
ADJUSTED BASIS USED FOR BASIS LIMITATION	121,305.
LOSS ALLOWED BY BASIS LIMITATION	666,549.
ADJUSTED BASIS AT END OF YEAR	

	(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)	121,305.		121,305.	
REGULAR TAX	121,305.	0.	121,305.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.
ALTERNATIVE MINIMUM TAX				
ALT MIN TAX BEGINNING BASIS			1,345,668.	
ALT MIN TAX INCOME			63.	
CURRENT YEAR ADJUSTMENTS TO BASIS			-558,465.	
ALT MIN TAX BASIS USED FOR LIMITATION			787,266.	
LOSS ALLOWED BY ALT MIN TAX BASIS			121,305.	
ALT MIN TAX FINAL BASIS			665,961.	
ALT MIN TAX ADJUSTMENT (FORM 8582)			63.	
ALT MIN TAX ORDINARY INCOME (LOSS)			121,305.	0.

CONFIDENTIAL

RBSL 00420

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 5

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: BIG WHEEL GAMING LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	6,810.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	1,700.
CHANGE IN PARTNER'S SHARE OF LIABILITIES	0.
CURRENT YEAR INCOME FROM PARTNERSHIP	8,510.
ADJUSTED BASIS USED FOR BASIS LIMITATION	1,372.
LOSS ALLOWED BY BASIS LIMITATION	7,138.
ADJUSTED BASIS AT END OF YEAR	

	(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)	1,372.		1,372.	
REGULAR TAX	1,372.	0.	1,372.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.
ALTERNATIVE MINIMUM TAX				
ALT MIN TAX BEGINNING BASIS			6,810.	
ALT MIN TAX INCOME			1,700.	
CURRENT YEAR ADJUSTMENTS TO BASIS			8,510.	
ALT MIN TAX BASIS USED FOR LIMITATION			1,372.	
LOSS ALLOWED BY ALT MIN TAX BASIS			7,138.	
ALT MIN-TAX FINAL BASIS				
ALT MIN TAX ORDINARY INCOME (LOSS)			1,372.	0.

CONFIDENTIAL

RBSL 00421

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 6

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: BIG WHEEL LODGING LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	96,683.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	4,700.
CHANGE IN PARTNER'S SHARE OF LIABILITIES	0.
CURRENT YEAR INCOME FROM PARTNERSHIP	101,383.
ADJUSTED BASIS USED FOR BASIS LIMITATION	3,585.
LOSS ALLOWED BY BASIS LIMITATION	97,798.
ADJUSTED BASIS AT END OF YEAR	

	(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)	3,585.		3,585.	
REGULAR TAX	3,585.	0.	3,585.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.
ALTERNATIVE MINIMUM TAX				
ALT MIN TAX BEGINNING BASIS			96,683.	
ALT MIN TAX INCOME			4,700.	
CURRENT YEAR ADJUSTMENTS TO BASIS			101,383.	
ALT MIN TAX BASIS USED FOR LIMITATION			3,585.	
LOSS ALLOWED BY ALT MIN TAX BASIS			97,798.	
ALT MIN TAX FINAL BASIS				
ALT MIN TAX ORDINARY INCOME (LOSS)			3,585.	0.

CONFIDENTIAL

RBSL 00422

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 7

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: SUPERPUMPER PROPERTIES LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	808,066.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	-39,065.
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	-5,636.
CHANGE IN PARTNER'S SHARE OF LIABILITIES	40,704.
CURRENT YEAR INCOME FROM PARTNERSHIP	804,069.
ADJUSTED BASIS USED FOR BASIS LIMITATION	0.
LOSS ALLOWED BY BASIS LIMITATION	804,069.
ADJUSTED BASIS AT END OF YEAR	

	(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	905,681.
ALT MIN TAX INCOME	40,704.
CURRENT YEAR ADJUSTMENTS TO BASIS	-44,701.
ALT MIN TAX BASIS USED FOR LIMITATION	901,684.
LOSS ALLOWED BY ALT MIN TAX BASIS	
ALT MIN TAX FINAL BASIS	901,684.

CONFIDENTIAL

RBSL 00423

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 8

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: ROSEMONT SOLEBURY CO-INVESTMENT FUND LP

ADJUSTED BASIS AT BEGINNING OF YEAR	179,680.
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	6,878.
ADJUSTED BASIS USED FOR BASIS LIMITATION	186,558.
LOSS ALLOWED BY BASIS LIMITATION	27,927.
ADJUSTED BASIS AT END OF YEAR	158,631.

	(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)	1,617.		1,617.	
REGULAR TAX	1,617.	0.	1,617.	0.
DEDUCTIONS				
PORTFOLIO DEDUCTIONS - 29	26,296.		26,296.	
INV. INTEREST EXP - SCH A	12.		12.	
NONDEDUCTIBLE EXPENSES	2.		2.	
REGULAR TAX	26,310.	0.	26,310.	0.
ALTERNATIVE MINIMUM TAX				
ALT MIN TAX BEGINNING BASIS			179,680.	
ALT MIN TAX INCOME			6,878.	
CURRENT YEAR ADJUSTMENTS TO BASIS				
ALT MIN TAX BASIS USED FOR LIMITATION			186,558.	
LOSS ALLOWED BY ALT MIN TAX BASIS			27,927.	
ALT MIN TAX FINAL BASIS			158,631.	
ALT MIN TAX ORDINARY INCOME (LOSS)			27,927.	0.

CONFIDENTIAL

RBSL 00424

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 9

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: WATCHMYBLOCK LLC

ADJUSTED BASIS AT BEGINNING OF YEAR	80,615.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS OF MONEY	
CURRENT YEAR DISTRIBUTION OF PROPERTY	
CHANGE IN PARTNER'S SHARE OF LIABILITIES	2,000.
CURRENT YEAR INCOME FROM PARTNERSHIP	0.
ADJUSTED BASIS USED FOR BASIS LIMITATION	82,615.
LOSS ALLOWED BY BASIS LIMITATION	31,487.
ADJUSTED BASIS AT END OF YEAR	51,128.

	(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)	31,487.		31,487.	
REGULAR TAX	31,487.	0.	31,487.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.

ALTERNATIVE MINIMUM TAX

ALT MIN TAX BEGINNING BASIS	80,615.
ALT MIN TAX INCOME	
CURRENT YEAR ADJUSTMENTS TO BASIS	2,000.
ALT MIN TAX BASIS USED FOR LIMITATION	82,615.
LOSS ALLOWED BY ALT MIN TAX BASIS	31,487.
ALT MIN TAX FINAL BASIS	51,128.

ALT MIN TAX ORDINARY INCOME (LOSS)	31,487.	0.
------------------------------------	---------	----

CONFIDENTIAL

RBSL 00425

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 10

PAUL MORABITO

STATEMENT 10
 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 DISTRIBUTION OF PROPERTY	
CURRENT YEAR INCOME FROM S CORPORATION	141,931.
LESS INCOME USED TO RESTORE DEBT BASIS	
STOCK BASIS USED FOR BASIS LIMITATION	141,931.
LOSS ALLOWED BY BASIS LIMITATION	141,931.
STOCK BASIS AT END OF YEAR	0.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT BEGINNING OF YEAR	1,728,762.
DEBT BASIS	1,316,571.
INCOME USED TO RESTORE DEBT BASIS	
LOANS MADE TO S CORP DURING THE YEAR	613,611.
LOAN REPAYMENTS	
DEBT BASIS USED FOR BASIS LIMITATION	1,930,182.
LOSS ALLOWED BY BASIS LIMITATION	614,277.
DEBT BASIS AT END OF YEAR	1,315,905.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT END OF YEAR	2,342,373.

	(A) CURRENT YEAR LOSS OR REDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	756,208.		756,208.	
REGULAR TAX	756,208.	0.	756,208.	0.
DEDUCTIONS				
REGULAR TAX	0.	0.	0.	0.
ALTERNATIVE MINIMUM TAX				
ALT MIN TAX BEGINNING BASIS			0.	
ALT MIN TAX INCOME			141,931.	
CURRENT YEAR ADJUSTMENTS TO BASIS			613,611.	
ALT MIN TAX BASIS USED FOR LIMITATION			755,542.	
LOSS ALLOWED BY ALT MIN TAX BASIS			718,116.	
ALT MIN TAX FINAL BASIS			37,426.	
ALT MIN TAX ADJUSTMENT (FORM 6251, LINE 19)			38,092.	
ALT MIN TAX ORDINARY INCOME (LOSS)			718,116.	0.

CONFIDENTIAL

RBSL 00426

CONFIDENTIAL

2009

FEDERAL STATEMENTS

PAGE 11

PAUL MORABITO

STATEMENT 10
 SCHEDULE E, LINE 31
 BASIS LIMITATION
 ACTIVITY NAME: CONSOLIDATED WESTERN CORPORATION

STOCK BASIS AT BEGINNING OF YEAR	6,389,485.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTION OF PROPERTY	0.
CURRENT YEAR INCOME FROM S CORPORATION	
LESS INCOME USED TO RESTORE DEBT BASIS	6,389,485.
STOCK BASIS USED FOR BASIS LIMITATION	800,624.
LOSS ALLOWED BY BASIS LIMITATION	5,588,661.
STOCK BASIS AT END OF YEAR	

PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT BEGINNING OF YEAR

DEBT BASIS	0.
INCOME USED TO RESTORE DEBT BASIS	
LOANS MADE TO S CORP DURING THE YEAR	
LOAN REPAYMENTS	0.
DEBT BASIS USED FOR BASIS LIMITATION	0.
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

	(A) CURRENT YEAR LOSS OR REDUCTION	(B) PRIOR YEAR UNALLOWED BASIS LOSS	(C) LOSS ALLOWABLE BY BASIS LIMITATION	(D) BASIS CARRYOVER
INCOME OR LOSS				
ORDINARY INCOME (LOSS)	780,671.		780,671.	
REGULAR TAX	780,671.	0.	780,671.	0.
DEDUCTIONS				
CHARITABLE CONTRIBUTIONS	9,480.		9,480.	
NONDEDUCTIBLE EXPENSES	10,673.		10,673.	
REGULAR TAX	20,153.	0.	20,153.	0.

CONFIDENTIAL

RBSL 00427

CONFIDENTIAL

Declaration Control Number (DCN)

00 951053 18082 0

2009

ARIZONA FORM

AZ-8879

Arizona Department of Revenue
E-file Signature Authorization

Your First Name and Initial PAUL	Last Name MORABITO	Your Social Security No. _____
If a joint return, Spouse's First Name and Initial _____	Last Name _____	Spouse's Social Security No. _____

PART I PURPOSE

- To certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- To authorize the Electronic Return Originator (ERO) to affirm that the taxpayer wishes to use the taxpayer's electronic signature to the taxpayer's federal individual income tax return as the taxpayer's signature to the taxpayer's electronic Arizona individual income tax return.

PART I - TAX RETURN INFORMATION

1 Arizona Adjusted Gross Income	1	-799,120
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	

Box 4 Checkbox - Refund: You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the Financial Institution Information Section (Part II).

Box 5 Checkbox - Amount You Owe: Tax per form based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the Financial Institution Information Section (Part II).

PART II - FINANCIAL INSTITUTION INFORMATION -

Must be present when requesting direct debit or deposit.

☐ Foreign Account Deposit/Debit: See instructions below.

TYPE OF ACCOUNT

☐ Checking ☐ Savings

ACCOUNT NUMBER

ROUTING NUMBER

DIRECT DEBIT REQUEST DATE

DIRECT DEBIT PAYMENT AMOUNT

\$

Foreign Account Deposit/Debit Checkbox: Mark the Foreign Account Deposit/Debit box if your deposit will be ultimately placed in or come from a foreign account. If you mark this box, do not enter your account numbers. If this box is marked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, you must mail a check to the Arizona Department of Revenue, PO Box 38016, Phoenix, AZ, 85067-2016.

PART III DECLARATION AND SIGNATURE AUTHORIZATION (Sign only after completing Part II)

Under penalties of perjury, I declare that I have examined a paper copy of my electronic Arizona individual income tax return and accompanying schedules and statements for the year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts of Arizona adjusted gross income, total tax, Arizona income tax withheld, and refund (or amount owed) listed above are the amounts shown on the paper copy of my electronic Arizona income tax return.

6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2009 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 the DOR does not receive full and timely payment of my tax liability by April 15, 2010, 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.

I consent to my Electronic Return Originator (ERO) or On-Line Service Provider (OLSP) sending my electronic Arizona individual income tax 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 authorization form, I authorize my ERO to release copies of the requested documents to DOR.

I authorize STANTON BERNSTEIN, AN ACCOUNT to make the election that I want my electronic signature to my electronic federal

(ELECTRONIC RETURN ORIGINATOR)

individual income tax return to serve as my signature to my electronic Arizona individual income tax return for the year ending December 31, 2009. I understand that when my ERO makes the election that my electronic signature to my federal individual income tax return will serve as my signature to my Arizona individual income tax return, I will have signed my Arizona individual income tax return and declared under penalties of perjury that to the best of my knowledge and belief the return is true, correct and complete. I further understand that if my ERO fails to make the election of my electronic signature to my federal individual income tax return as my signature to my Arizona individual income tax return, I will need to execute Arizona Form AZ-8453.

SIGNATURE	YOUR PEN AND INK SIGNATURE	DATE
	SPOUSE'S PEN AND INK SIGNATURE	DATE

Do not mail this form to the Arizona Department of Revenue. The ERO must retain this document a minimum of four years.

AZDAS01L 00/09/09

(2009)

CONFIDENTIAL

RBSL 00428

CONFIDENTIAL

ARIZONA FORM

140NR

Nonresident Personal Income Tax Return

FOR CALENDAR YEAR

(66) 2009

(83) 00

OR FISCAL YEAR BEGINNING

AND ENDING

82F ☒ ☐

Check box 82F if filing under extension

Your First Name and Initial 1 PAUL		Last Name MORABITO		Your Social Security No.	
Spouse's First Name and Initial (if bar 4 or 5 is checked) 1		Last Name		Spouse's Social Security No.	
Present Home Address — number and street, rural route 2 8581 SANTA MONICA BLVD. #708				Apt. No.	
City, Town or Post Office 3 SANTA MONICA				State Zip Code CA 90069-4120	
Filing Status 4 <input type="checkbox"/> Married filing joint return 5 <input type="checkbox"/> Head of household 6 <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security Number above. 7 <input checked="" type="checkbox"/> Single				REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
Enter the number claimed. Do not put a check mark. 8 <input type="checkbox"/> Age 65 or over (you and/or spouse) 9 <input type="checkbox"/> Blind (you and/or spouse) 10 <input type="checkbox"/> Dependents. From page 2, line A2 — Do not include self or spouse.					

11-13 Residency Status (check one): 11 <input checked="" type="checkbox"/> Nonresident 12 <input type="checkbox"/> Nonresident Active Military 13 <input type="checkbox"/> Composite Return		14 Fed AGI... 14 -1,050,249.		15 Arizona income (from page 2, line 81d)..... 15 -780,671.	
16 Additions to income (from page 2, line C20)..... 16		17 Add lines 15 and 16..... 17 -780,671.		18 Subtractions. Number from line D29a..... 18 18,449.	
19 Arizona AGI. Line 17 minus line 18..... 19 -799,120.		20 <input checked="" type="checkbox"/> 201 <input type="checkbox"/> 202 <input type="checkbox"/> 203 <input type="checkbox"/> 204 <input type="checkbox"/> 205 <input type="checkbox"/> 206 <input type="checkbox"/> 207 <input type="checkbox"/> 208 <input type="checkbox"/> 209 <input type="checkbox"/> 210 <input type="checkbox"/> 211 <input type="checkbox"/> 212 <input type="checkbox"/> 213 <input type="checkbox"/> 214 <input type="checkbox"/> 215 <input type="checkbox"/> 216 <input type="checkbox"/> 217 <input type="checkbox"/> 218 <input type="checkbox"/> 219 <input type="checkbox"/> 220 <input type="checkbox"/> 221 <input type="checkbox"/> 222 <input type="checkbox"/> 223 <input type="checkbox"/> 224 <input type="checkbox"/> 225 <input type="checkbox"/> 226 <input type="checkbox"/> 227 <input type="checkbox"/> 228 <input type="checkbox"/> 229 <input type="checkbox"/> 230 <input type="checkbox"/> 231 <input type="checkbox"/> 232 <input type="checkbox"/> 233 <input type="checkbox"/> 234 <input type="checkbox"/> 235 <input type="checkbox"/> 236 <input type="checkbox"/> 237 <input type="checkbox"/> 238 <input type="checkbox"/> 239 <input type="checkbox"/> 240 <input type="checkbox"/> 241 <input type="checkbox"/> 242 <input type="checkbox"/> 243 <input type="checkbox"/> 244 <input type="checkbox"/> 245 <input type="checkbox"/> 246 <input type="checkbox"/> 247 <input type="checkbox"/> 248 <input type="checkbox"/> 249 <input type="checkbox"/> 250 <input type="checkbox"/> 251 <input type="checkbox"/> 252 <input type="checkbox"/> 253 <input type="checkbox"/> 254 <input type="checkbox"/> 255 <input type="checkbox"/> 256 <input type="checkbox"/> 257 <input type="checkbox"/> 258 <input type="checkbox"/> 259 <input type="checkbox"/> 260 <input type="checkbox"/> 261 <input type="checkbox"/> 262 <input type="checkbox"/> 263 <input type="checkbox"/> 264 <input type="checkbox"/> 265 <input type="checkbox"/> 266 <input type="checkbox"/> 267 <input type="checkbox"/> 268 <input type="checkbox"/> 269 <input type="checkbox"/> 270 <input type="checkbox"/> 271 <input type="checkbox"/> 272 <input type="checkbox"/> 273 <input type="checkbox"/> 274 <input type="checkbox"/> 275 <input type="checkbox"/> 276 <input type="checkbox"/> 277 <input type="checkbox"/> 278 <input type="checkbox"/> 279 <input type="checkbox"/> 280 <input type="checkbox"/> 281 <input type="checkbox"/> 282 <input type="checkbox"/> 283 <input type="checkbox"/> 284 <input type="checkbox"/> 285 <input type="checkbox"/> 286 <input type="checkbox"/> 287 <input type="checkbox"/> 288 <input type="checkbox"/> 289 <input type="checkbox"/> 290 <input type="checkbox"/> 291 <input type="checkbox"/> 292 <input type="checkbox"/> 293 <input type="checkbox"/> 294 <input type="checkbox"/> 295 <input type="checkbox"/> 296 <input type="checkbox"/> 297 <input type="checkbox"/> 298 <input type="checkbox"/> 299 <input type="checkbox"/> 300 <input type="checkbox"/> 301 <input type="checkbox"/> 302 <input type="checkbox"/> 303 <input type="checkbox"/> 304 <input type="checkbox"/> 305 <input type="checkbox"/> 306 <input type="checkbox"/> 307 <input type="checkbox"/> 308 <input type="checkbox"/> 309 <input type="checkbox"/> 310 <input type="checkbox"/> 311 <input type="checkbox"/> 312 <input type="checkbox"/> 313 <input type="checkbox"/> 314 <input type="checkbox"/> 315 <input type="checkbox"/> 316 <input type="checkbox"/> 317 <input type="checkbox"/> 318 <input type="checkbox"/> 319 <input type="checkbox"/> 320 <input type="checkbox"/> 321 <input type="checkbox"/> 322 <input type="checkbox"/> 323 <input type="checkbox"/> 324 <input type="checkbox"/> 325 <input type="checkbox"/> 326 <input type="checkbox"/> 327 <input type="checkbox"/> 328 <input type="checkbox"/> 329 <input type="checkbox"/> 330 <input type="checkbox"/> 331 <input type="checkbox"/> 332 <input type="checkbox"/> 333 <input type="checkbox"/> 334 <input type="checkbox"/> 335 <input type="checkbox"/> 336 <input type="checkbox"/> 337 <input type="checkbox"/> 338 <input type="checkbox"/> 339 <input type="checkbox"/> 340 <input type="checkbox"/> 341 <input type="checkbox"/> 342 <input type="checkbox"/> 343 <input type="checkbox"/> 344 <input type="checkbox"/> 345 <input type="checkbox"/> 346 <input type="checkbox"/> 347 <input type="checkbox"/> 348 <input type="checkbox"/> 349 <input type="checkbox"/> 350 <input type="checkbox"/> 351 <input type="checkbox"/> 352 <input type="checkbox"/> 353 <input type="checkbox"/> 354 <input type="checkbox"/> 355 <input type="checkbox"/> 356 <input type="checkbox"/> 357 <input type="checkbox"/> 358 <input type="checkbox"/> 359 <input type="checkbox"/> 360 <input type="checkbox"/> 361 <input type="checkbox"/> 362 <input type="checkbox"/> 363 <input type="checkbox"/> 364 <input type="checkbox"/> 365 <input type="checkbox"/> 366 <input type="checkbox"/> 367 <input type="checkbox"/> 368 <input type="checkbox"/> 369 <input type="checkbox"/> 370 <input type="checkbox"/> 371 <input type="checkbox"/> 372 <input type="checkbox"/> 373 <input type="checkbox"/> 374 <input type="checkbox"/> 375 <input type="checkbox"/> 376 <input type="checkbox"/> 377 <input type="checkbox"/> 378 <input type="checkbox"/> 379 <input type="checkbox"/> 380 <input type="checkbox"/> 381 <input type="checkbox"/> 382 <input type="checkbox"/> 383 <input type="checkbox"/> 384 <input type="checkbox"/> 385 <input type="checkbox"/> 386 <input type="checkbox"/> 387 <input type="checkbox"/> 388 <input type="checkbox"/> 389 <input type="checkbox"/> 390 <input type="checkbox"/> 391 <input type="checkbox"/> 392 <input type="checkbox"/> 393 <input type="checkbox"/> 394 <input type="checkbox"/> 395 <input type="checkbox"/> 396 <input type="checkbox"/> 397 <input type="checkbox"/> 398 <input type="checkbox"/> 399 <input type="checkbox"/> 400 <input type="checkbox"/> 401 <input type="checkbox"/> 402 <input type="checkbox"/> 403 <input type="checkbox"/> 404 <input type="checkbox"/> 405 <input type="checkbox"/> 406 <input type="checkbox"/> 407 <input type="checkbox"/> 408 <input type="checkbox"/> 409 <input type="checkbox"/> 410 <input type="checkbox"/> 411 <input type="checkbox"/> 412 <input type="checkbox"/> 413 <input type="checkbox"/> 414 <input type="checkbox"/> 415 <input type="checkbox"/> 416 <input type="checkbox"/> 417 <input type="checkbox"/> 418 <input type="checkbox"/> 419 <input type="checkbox"/> 420 <input type="checkbox"/> 421 <input type="checkbox"/> 422 <input type="checkbox"/> 423 <input type="checkbox"/> 424 <input type="checkbox"/> 425 <input type="checkbox"/> 426 <input type="checkbox"/> 427 <input type="checkbox"/> 428 <input type="checkbox"/> 429 <input type="checkbox"/> 430 <input type="checkbox"/> 431 <input type="checkbox"/> 432 <input type="checkbox"/> 433 <input type="checkbox"/> 434 <input type="checkbox"/> 435 <input type="checkbox"/> 436 <input type="checkbox"/> 437 <input type="checkbox"/> 438 <input type="checkbox"/> 439 <input type="checkbox"/> 440 <input type="checkbox"/> 441 <input type="checkbox"/> 442 <input type="checkbox"/> 443 <input type="checkbox"/> 444 <input type="checkbox"/> 445 <input type="checkbox"/> 446 <input type="checkbox"/> 447 <input type="checkbox"/> 448 <input type="checkbox"/> 449 <input type="checkbox"/> 450 <input type="checkbox"/> 451 <input type="checkbox"/> 452 <input type="checkbox"/> 453 <input type="checkbox"/> 454 <input type="checkbox"/> 455 <input type="checkbox"/> 456 <input type="checkbox"/> 457 <input type="checkbox"/> 458 <input type="checkbox"/> 459 <input type="checkbox"/> 460 <input type="checkbox"/> 461 <input type="checkbox"/> 462 <input type="checkbox"/> 463 <input type="checkbox"/> 464 <input type="checkbox"/> 465 <input type="checkbox"/> 466 <input type="checkbox"/> 467 <input type="checkbox"/> 468 <input type="checkbox"/> 469 <input type="checkbox"/> 470 <input type="checkbox"/> 471 <input type="checkbox"/> 472 <input type="checkbox"/> 473 <input type="checkbox"/> 474 <input type="checkbox"/> 475 <input type="checkbox"/> 476 <input type="checkbox"/> 477 <input type="checkbox"/> 478 <input type="checkbox"/> 479 <input type="checkbox"/> 480 <input type="checkbox"/> 481 <input type="checkbox"/> 482 <input type="checkbox"/> 483 <input type="checkbox"/> 484 <input type="checkbox"/> 485 <input type="checkbox"/> 486 <input type="checkbox"/> 487 <input type="checkbox"/> 488 <input type="checkbox"/> 489 <input type="checkbox"/> 490 <input type="checkbox"/> 491 <input type="checkbox"/> 492 <input type="checkbox"/> 493 <input type="checkbox"/> 494 <input type="checkbox"/> 495 <input type="checkbox"/> 496 <input type="checkbox"/> 497 <input type="checkbox"/> 498 <input type="checkbox"/> 499 <input type="checkbox"/> 500 <input type="checkbox"/> 501 <input type="checkbox"/> 502 <input type="checkbox"/> 503 <input type="checkbox"/> 504 <input type="checkbox"/> 505 <input type="checkbox"/> 506 <input type="checkbox"/> 507 <input type="checkbox"/> 508 <input type="checkbox"/> 509 <input type="checkbox"/> 510 <input type="checkbox"/> 511 <input type="checkbox"/> 512 <input type="checkbox"/> 513 <input type="checkbox"/> 514 <input type="checkbox"/> 515 <input type="checkbox"/> 516 <input type="checkbox"/> 517 <input type="checkbox"/> 518 <input type="checkbox"/> 519 <input type="checkbox"/> 520 <input type="checkbox"/> 521 <input type="checkbox"/> 522 <input type="checkbox"/> 523 <input type="checkbox"/> 524 <input type="checkbox"/> 525 <input type="checkbox"/> 526 <input type="checkbox"/> 527 <input type="checkbox"/> 528 <input type="checkbox"/> 529 <input type="checkbox"/> 530 <input type="checkbox"/> 531 <input type="checkbox"/> 532 <input type="checkbox"/> 533 <input type="checkbox"/> 534 <input type="checkbox"/> 535 <input type="checkbox"/> 536 <input type="checkbox"/> 537 <input type="checkbox"/> 538 <input type="checkbox"/> 539 <input type="checkbox"/> 540 <input type="checkbox"/> 541 <input type="checkbox"/> 542 <input type="checkbox"/> 543 <input type="checkbox"/> 544 <input type="checkbox"/> 545 <input type="checkbox"/> 546 <input type="checkbox"/> 547 <input type="checkbox"/> 548 <input type="checkbox"/> 549 <input type="checkbox"/> 550 <input type="checkbox"/> 551 <input type="checkbox"/> 552 <input type="checkbox"/> 553 <input type="checkbox"/> 554 <input type="checkbox"/> 555 <input type="checkbox"/> 556 <input type="checkbox"/> 557 <input type="checkbox"/> 558 <input type="checkbox"/> 559 <input type="checkbox"/> 560 <input type="checkbox"/> 561 <input type="checkbox"/> 562 <input type="checkbox"/> 563 <input type="checkbox"/> 564 <input type="checkbox"/> 565 <input type="checkbox"/> 566 <input type="checkbox"/> 567 <input type="checkbox"/> 568 <input type="checkbox"/> 569 <input type="checkbox"/> 570 <input type="checkbox"/> 571 <input type="checkbox"/> 572 <input type="checkbox"/> 573 <input type="checkbox"/> 574 <input type="checkbox"/> 575 <input type="checkbox"/> 576 <input type="checkbox"/> 577 <input type="checkbox"/> 578 <input type="checkbox"/> 579 <input type="checkbox"/> 580 <input type="checkbox"/> 581 <input type="checkbox"/> 582 <input type="checkbox"/> 583 <input type="checkbox"/> 584 <input type="checkbox"/> 585 <input type="checkbox"/> 586 <input type="checkbox"/> 587 <input type="checkbox"/> 588 <input type="checkbox"/> 589 <input type="checkbox"/> 590 <input type="checkbox"/> 591 <input type="checkbox"/> 592 <input type="checkbox"/> 593 <input type="checkbox"/> 594 <input type="checkbox"/> 595 <input type="checkbox"/> 596 <input type="checkbox"/> 597 <input type="checkbox"/> 598 <input type="checkbox"/> 599 <input type="checkbox"/> 600 <input type="checkbox"/> 601 <input type="checkbox"/> 602 <input type="checkbox"/> 603 <input type="checkbox"/> 604 <input type="checkbox"/> 605 <input type="checkbox"/> 606 <input type="checkbox"/> 607 <input type="checkbox"/> 608 <input type="checkbox"/> 609 <input type="checkbox"/> 610 <input type="checkbox"/> 611 <input type="checkbox"/> 612 <input type="checkbox"/> 613 <input type="checkbox"/> 614 <input type="checkbox"/> 615 <input type="checkbox"/> 616 <input type="checkbox"/> 617 <input type="checkbox"/> 618 <input type="checkbox"/> 619 <input type="checkbox"/> 620 <input type="checkbox"/> 621 <input type="checkbox"/> 622 <input type="checkbox"/> 623 <input type="checkbox"/> 624 <input type="checkbox"/> 625 <input type="checkbox"/> 626 <input type="checkbox"/> 627 <input type="checkbox"/> 628 <input type="checkbox"/> 629 <input type="checkbox"/> 630 <input type="checkbox"/> 631 <input type="checkbox"/> 632 <input type="checkbox"/> 633 <input type="checkbox"/> 634 <input type="checkbox"/> 635 <input type="checkbox"/> 636 <input type="checkbox"/> 637 <input type="checkbox"/> 638 <input type="checkbox"/> 639 <input type="checkbox"/> 640 <input type="checkbox"/> 641 <input type="checkbox"/> 642 <input type="checkbox"/> 643 <input type="checkbox"/> 644 <input type="checkbox"/> 645 <input type="checkbox"/> 646 <input type="checkbox"/> 647 <input type="checkbox"/> 648 <input type="checkbox"/> 649 <input type="checkbox"/> 650 <input type="checkbox"/> 651 <input type="checkbox"/> 652 <input type="checkbox"/> 653 <input type="checkbox"/> 654 <input type="checkbox"/> 655 <input type="checkbox"/> 656 <input type="checkbox"/> 657 <input type="checkbox"/> 658 <input type="checkbox"/> 659 <input type="checkbox"/> 660 <input type="checkbox"/> 661 <input type="checkbox"/> 662 <input type="checkbox"/> 663 <input type="checkbox"/> 664 <input type="checkbox"/> 665 <input type="checkbox"/> 666 <input type="checkbox"/> 667 <input type="checkbox"/> 668 <input type="checkbox"/> 669 <input type="checkbox"/> 670 <input type="checkbox"/> 671 <input type="checkbox"/> 672 <input type="checkbox"/> 673 <input type="checkbox"/> 674 <input type="checkbox"/> 675 <input type="checkbox"/> 676 <input type="checkbox"/> 677 <input type="checkbox"/> 678 <input type="checkbox"/> 679 <input type="checkbox"/> 680 <input type="checkbox"/> 681 <input type="checkbox"/> 682 <input type="checkbox"/> 683 <input type="checkbox"/> 684 <input type="checkbox"/> 685 <input type="checkbox"/> 686 <input type="checkbox"/> 687 <input type="checkbox"/> 688 <input type="checkbox"/> 689 <input type="checkbox"/> 690 <input type="checkbox"/> 691 <input type="checkbox"/> 692 <input type="checkbox"/> 693 <input type="checkbox"/> 694 <input type="checkbox"/> 695 <input type="checkbox"/> 696 <input type="checkbox"/> 697 <input type="checkbox"/> 698 <input type="checkbox"/> 699 <input type="checkbox"/> 700 <input type="checkbox"/> 701 <input type="checkbox"/> 702 <input type="checkbox"/> 703 <input type="checkbox"/> 704 <input type="checkbox"/> 705 <input type="checkbox"/> 706 <input type="checkbox"/> 707 <input type="checkbox"/> 708 <input type="checkbox"/> 709 <input type="checkbox"/> 710 <input type="checkbox"/> 711 <input type="checkbox"/> 712 <input type="checkbox"/> 713 <input type="checkbox"/> 714 <input type="checkbox"/> 715 <input type="checkbox"/> 716 <input type="checkbox"/> 717 <input type="checkbox"/> 718 <input type="checkbox"/> 719 <input type="checkbox"/> 720 <input type="checkbox"/> 721 <input type="checkbox"/> 722 <input type="checkbox"/> 723 <input type="checkbox"/> 724 <input type="checkbox"/> 725 <input type="checkbox"/> 726 <input type="checkbox"/> 727 <input type="checkbox"/> 728 <input type="checkbox"/> 729 <input type="checkbox"/> 730 <input type="checkbox"/> 731 <input type="checkbox"/> 732 <input type="checkbox"/> 733 <input type="checkbox"/> 734 <input type="checkbox"/> 735 <input type="checkbox"/> 736 <input type="checkbox"/> 737 <input type="checkbox"/> 738 <input type="checkbox"/> 739 <input type="checkbox"/> 740 <input type="checkbox"/> 741 <input type="checkbox"/> 742 <input type="checkbox"/> 743 <input type="checkbox"/> 744 <input type="checkbox"/> 745 <input type="checkbox"/> 746 <input type="checkbox"/> 747 <input type="checkbox"/> 748 <input type="checkbox"/> 749 <input type="checkbox"/> 750 <input type="checkbox"/> 751 <input type="checkbox"/> 752 <input type="checkbox"/> 753 <input type="checkbox"/> 754 <input type="checkbox"/> 755 <input type="checkbox"/> 756 <input type="checkbox"/> 757 <input type="checkbox"/> 758 <input type="checkbox"/> 759 <input type="checkbox"/> 760 <input type="checkbox"/> 761 <input type="checkbox"/> 762 <input type="checkbox"/> 763 <input type="checkbox"/> 764 <input type="checkbox"/> 765 <input type="checkbox"/> 766 <input type="checkbox"/> 767 <input type="checkbox"/> 768 <input type="checkbox"/> 769 <input type="checkbox"/> 770 <input type="checkbox"/> 771 <input type="checkbox"/> 772 <input type="checkbox"/> 773 <input type="checkbox"/> 774 <input type="checkbox"/> 775 <input type="checkbox"/> 776 <input type="checkbox"/> 777 <input type="checkbox"/> 778 <input type="checkbox"/> 779 <input type="checkbox"/> 780 <input type="checkbox"/> 781 <input type="checkbox"/> 782 <input type="checkbox"/> 783 <input type="checkbox"/> 784 <input type="checkbox"/> 785 <input type="checkbox"/> 786 <input type="checkbox"/> 787 <input type="checkbox"/> 788 <input type="checkbox"/> 789 <input type="checkbox"/> 790 <input type="checkbox"/> 791 <input type="checkbox"/> 792 <input type="checkbox"/> 793 <input type="checkbox"/> 794 <input type="checkbox"/> 795 <input type="checkbox"/> 796 <input type="checkbox"/> 797 <input type="checkbox"/> 798 <input type="checkbox"/> 799 <input type="checkbox"/> 800 <input type="checkbox"/> 801 <input type="checkbox"/> 802 <input type="checkbox"/> 803 <input type="checkbox"/> 804 <input type="checkbox"/> 805 <input type="checkbox"/> 806 <input type="checkbox"/> 807 <input type="checkbox"/> 808 <input type="checkbox"/> 809 <input type="checkbox"/> 810 <input type="checkbox"/> 811 <input type="checkbox"/> 812 <input type="checkbox"/> 813 <input type="checkbox"/> 814 <input type="checkbox"/> 815 <input type="checkbox"/> 816 <input type="checkbox"/> 817 <input type="checkbox"/> 818 <input type="checkbox"/> 819 <input type="checkbox"/> 820 <input type="checkbox"/> 821 <input type="checkbox"/> 822 <input type="checkbox"/> 823 <input type="checkbox"/> 824 <input type="checkbox"/> 825 <input type="checkbox"/> 826 <input type="checkbox"/> 827 <input type="checkbox"/> 828 <input type="checkbox"/> 829 <input type="checkbox"/> 830 <input type="checkbox"/> 831 <input type="checkbox"/> 832 <input type="checkbox"/> 833 <input type="checkbox"/> 834 <input type="checkbox"/> 835 <input type="checkbox"/> 836 <input type="checkbox"/> 837 <input type="checkbox"/> 838 <input type="checkbox"/> 839 <input type="checkbox"/> 840 <input type="checkbox"/> 841 <input type="checkbox"/> 842 <input type="checkbox"/> 843 <input type="checkbox"/> 844 <input type="checkbox"/> 845 <input type="checkbox"/> 846 <input type="checkbox"/> 847 <input type="checkbox"/> 848 <input type="checkbox"/> 849 <input type="checkbox"/> 850 <input type="checkbox"/> 851 <input type="checkbox"/> 852 <input type="checkbox"/> 853 <input type="checkbox"/> 854 <input type="checkbox"/> 855 <input type="checkbox"/> 856 <input type="checkbox"/> 857 <input type="checkbox"/> 858 <input type="checkbox"/> 859 <input type="checkbox"/> 860 <input type="checkbox"/> 861 <input type="checkbox"/> 862 <input type="checkbox"/> 863 <input type="checkbox"/> 864 <input type="checkbox"/> 865 <input type="checkbox"/> 866 <input type="checkbox"/> 867 <input type="checkbox"/> 868 <input type="checkbox"/> 869 <input type="checkbox"/> 870 <input type="checkbox"/> 871 <input type="checkbox"/> 872 <input type="checkbox"/> 873 <input type="checkbox"/> 874 <input type="checkbox"/> 875 <input type="checkbox"/> 876 <input type="checkbox"/> 877 <input type="checkbox"/> 878 <input type="checkbox"/> 879 <input type="checkbox"/> 880 <input type="checkbox"/> 881 <input type="checkbox"/> 882 <input type="checkbox"/> 883 <input type="checkbox"/> 884 <input type="checkbox"/> 885 <input type="checkbox"/> 886 <input type="checkbox"/> 887 <input type="checkbox"/> 888 <input type="checkbox"/> 889 <input type="checkbox"/> 890 <input type="checkbox"/> 891 <input type="checkbox"/> 892 <input type="checkbox"/> 893 <input type="checkbox"/> 894 <input type="checkbox"/> 895 <input type="checkbox"/> 896 <input type="checkbox"/> 897 <input type="checkbox"/> 898 <input type="checkbox"/> 899 <input type="checkbox"/> 900 <input type="checkbox"/> 901 <input type="checkbox"/> 902 <input type="checkbox"/> 903 <input type="checkbox"/> 904 <input type="checkbox"/> 905 <input type="checkbox"/> 906 <input type="checkbox"/> 907 <input type="checkbox"/> 908 <input type="checkbox"/> 909 <input type="checkbox"/> 910 <input type="checkbox"/> 911 <input type="checkbox"/> 912 <input type="checkbox"/> 913 <input type="checkbox"/> 914 <input type="checkbox"/> 915 <input type="checkbox"/> 916 <input type="checkbox"/> 917 <input type="checkbox"/> 918 <input type="checkbox"/> 919 <input type="checkbox"/> 920 <input type="checkbox"/> 921 <input type="checkbox"/> 922 <input type="checkbox"/> 923 <input type="checkbox"/> 924 <input type="checkbox"/> 925 <input type="checkbox"/> 926 <input type="checkbox"/> 927 <input type="checkbox"/> 928 <input type="checkbox"/> 929 <input type="checkbox"/> 930 <input type="checkbox"/> 931 <input type="checkbox"/> 932 <input type="checkbox"/> 933 <input type="checkbox"/> 934 <input type="checkbox"/> 935 <input type="checkbox"/> 936 <input type="checkbox"/> 937 <input type="checkbox"/> 938 <input type="checkbox"/> 939 <input type="checkbox"/> 			

CONFIDENTIAL

Your Name (as shown on page 1) **PAUL MORABITO** Social Security No. _____

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 2009

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

	2009 FEDERAL Amount from Federal Return	2009 ARIZONA Source Amount Only
B4 Wages, salaries, tips, etc.	B4 498,206.	
B5 Interest	B5 64,572.	
B6 Dividends	B6 141,937.	
B7 Arizona income tax refunds	B7	
B8 Business income (or loss) from federal Schedule C	B8 -178,641.	
B9 Gain (or losses) from federal Schedule D	B9 -3,000.	
B10 Rents, royalties, partnerships, estates, trusts, small business corporations from federal Schedule E	B10 -1,573,323.	-780,671.
B11 Other income reported on your federal return	B11	
B12 Total income: Add lines B4 through B11	B12 -1,050,249.	-780,671.
B13 Other federal adjustments. Attach your own schedule	B13	
B14 Federal adjusted gross income. Subtract line B13 from line B12 in the FEDERAL column.	B14 -1,050,249.	
B15 Arizona income. Subtract line B13 from line B12 in the ARIZONA column. Enter here and on page 1 of this form on line 15		-780,671.
B16 Arizona percentage. Divide line B15 by line B14, and enter the result (not over 100%)		B16 74.33 %

PART C: Additions to Income

C17 Early withdrawal of Arizona Retirement System contributions	C17
C18 Total depreciation included in Arizona gross income	C18
C19 Other additions to income. See instructions and attach your own schedule	C19
C20 Total: Add lines C17 through C19. Enter here and on page 1 of this form, line 16	C20

PART D: Subtractions from Income

D21 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	D21
D22 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500	D22
D23 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300	D23
D24 Total exemptions: Add lines D21 through D23	D24
D25 Multiply line D24 by the percentage on line B16, and enter the result	D25
D26 Interest on U.S. obligations such as U.S. savings bonds and treasury bills included in the ARIZONA column	D26
D27 Arizona state lottery winnings included on line B11 in the ARIZONA column (up to \$5,000 only)	D27
D28 Agricultural crops contributed to Arizona charitable organizations	D28
D29 Construction of an energy efficient residence. See instructions. Enter number then amount. D29a	D29
D30 Other subtractions from income. See instructions and attach your own schedule	D30 18,449.
D31 Total: Add lines D25 through D30. Enter here and on page 1 of this form, line 18	D31 18,449.

PART E: Last Name(s) Used in Prior Years – if different from name(s) used in current year

E32

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.

YOUR SIGNATURE	DATE	BUSINESSMAN OCCUPATION
SPOUSE'S SIGNATURE	DATE	SPOUSE'S OCCUPATION
STANTON R. BERNSTEIN, CPA TAXPAYER'S SIGNATURE	DATE	STANTON BERNSTEIN, AN ACCOUNTANCY CORP. 30-2231319 TAXPAYER'S PREPARED BY (SEE INSTRUCTIONS)
6320 CANOGA AVE., 15TH FLOOR WOODLAND HILLS, CA 91367	(818) 596-2139	PAS PREPARERS PHONE NO.
P00185129 PAS PREPARERS ID#		

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85052-0116. If your return has a balance due, mail to Arizona Department of Revenue, PO Box 52130, Phoenix, AZ 85052-0130. If your return has a balance due, mail to Arizona Department of Revenue, PO Box 52004, Phoenix, AZ 85052-0004. If your return has a balance due, mail to Arizona Department of Revenue, PO Box 52004, Phoenix, AZ 85052-0004.

CONFIDENTIAL

RBSL 00430

CONFIDENTIAL

ARIZONA SCHEDULE
A(NR)Itemized Deductions
For Nonresidents
Attach to your return

2009

Your Name as shown on Form 140NR

PAUL MORABITO

Your Social Security Number

Spouse's Name as shown on Form 140NR

Spouse's Social Security Number

Adjustment to Medical and Dental Expenses

1	Medical and dental expenses.....	1	68,723.	
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1.....	2		
3	Medical expenses allowed to be taken as a federal itemized deduction.....	3	68,723.	
4	Add line 2 and line 3, and enter the result.....	4	68,723.	
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6.....	5		
6	If line 4 is more than line 1, subtract line 1 from line 4.....	6		

Adjustment to Interest Deduction

7	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2009 that is equal to the amount of your 2009 federal credit.....	7		
---	---	---	--	--

Adjustment to Gambling Losses

8	Wagering losses allowed as a federal itemized deduction.....	8		
9	Total gambling winnings included in your federal adjusted gross income.....	9		
10	Arizona lottery subtraction from Form 140NR, page 2, line D22.....	10		
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9.....	11		
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero".....	12		

Adjustment to Charitable Contributions

13	Amount of charitable contributions for which you are taking a credit under Arizona law.....	13		
----	---	----	--	--

Itemized Deductions

14	Add the amounts on lines 5 and 7.....	14		
15	Add the amounts on lines 6, 12 and 13.....	15		
16	Total federal itemized deductions allowed to be taken on federal return.....	16	386,449.	
17	Enter the amount from line 14 above.....	17		
18	Add lines 16 and 17.....	18	386,449.	
19	Enter the amount from line 15 above.....	19		
20	Adjusted itemized deductions: Subtract line 19 from line 18.....	20	386,449.	
21	Enter your Arizona percentage from Form 140NR, page 2, line B16.....	21	74.33 %	
22	Arizona itemized deductions. Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 1, line 20.....	22		287,248.

NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.

CONFIDENTIAL

RBSL 00431

CONFIDENTIAL

2009

ARIZONA STATEMENTS

PAGE 1

PAUL MORABITO

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.

STATEMENT 2
SCHEDULE A, LINE 1
MEDICAL AND DENTAL EXPENSES

DOCTORS, DENTISTS, AND NURSES..... \$ 45,623.
INSURANCE PREMIUMS..... 23,100.
TOTAL \$ 68,723.

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

BANK OF AMERICA..... \$ 48,183.
TOTAL \$ 48,183.

STATEMENT 4
SCHEDULE A, LINE 14
INVESTMENT INTEREST

BANK OF AMERICA..... \$ 26,799.
BANK OF AMERICA LINE OF CREDIT..... 45,849.
INVESTMENT INTEREST CARRYOVER..... 180,147.
INVESTMENT INTEREST FROM K-1..... 12.
DISALLOWED INVESTMENT INTEREST (FORM 4952)..... -102,327.
TOTAL \$ 150,480.

STATEMENT 5
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

AIDS SOCIETY..... \$ 25,000.
AMERICAN CANCER SOCIETY..... 1,000.
CHARITABLE CONTRIBUTIONS FROM K-1..... 2,480.
TOTAL \$ 35,480.

CONFIDENTIAL

RBSL 00433

CONFIDENTIAL

2009

ARIZONA STATEMENTS

PAGE 2

PAUL MORABITO

STATEMENT 6
SCHEDULE A, LINE 23
OTHER EXPENSES

BANK OF AMERICA.....	\$	10,393.
BANK OF AMERICA.....		16,407.
INVESTMENT EXP. FROM K-1.....		26,296.
PER INCOME STMT.....		901.
US TRUST.....		2,032.
TOTAL	\$	<u>56,029.</u>

CONFIDENTIAL

RBSL 00434

EXHIBIT 10

EXHIBIT 10

1 IN THE SECOND DISTRICT COURT OF THE STATE OF NEVADA
 2 IN AND FOR THE COUNTY OF WASHOE

3
 4 -----
**CERTIFIED
 TRANSCRIPT**

5 CONSOLIDATED NEVADA CORP., et al.,)
 6 Plaintiffs,)
 7 vs.) No. CV07-02764
 8 JH, INC., et al.,) VOLUME I
 9 Defendants.)

10 -----
 11 AND RELATED COUNTERCLAIM.)
 12 -----

13
 14 Deposition of EDWARD BAYUK, at
 15 611 Anton Boulevard, Costa Mesa,
 16 California, commencing at 10:45 A.M.,
 17 Friday, January 22, 2010, before
 18 Judith A. Mango, CSR No. 5584.

19
 20
 21
 22
 23
 24
 25 PAGES 1 - 216

1 APPEARANCES OF COUNSEL:

2
3 FOR THE PLAINTIFFS AND COUNTERDEFENDANTS:

4
5 LEWIS AND ROCA LLP

6 BY: DARREN J. LEMIEUX, ESQ.

7 50 West Liberty Street

8 Suite 410

9 Reno, Nevada 89501-1922

10 (775) 321-3422

11 dlemieux@lrlaw.com

12
13 FOR THE DEFENDANTS AND COUNTERCLAIMANTS:

14
15 JONES VARGAS

16 BY: LOUIS M. BUBALA, ESQ.

17 100 West Liberty Street

18 12th Floor

19 Reno, Nevada 89504-0281

20 (775) 786-5000

21 lbubala@jonesvargas.com

22
23 ALSO PRESENT:

24
25 DANIEL BERMUDEZ, VIDEO OPERATOR

1 VIDEO OPERATOR: Okay. Good morning. We
2 are on the record at 10:45 A.M. on January 22, 2010.
3 This is the videotaped deposition of Edward Bayuk.
4 My name is Daniel Bermudez, here with our court
5 reporter, Judith A. Mango. We are here from Veritext 10:45
6 National Deposition and Litigation Services at the
7 request of counsel for defendants.

8 This deposition is being held at 611 Anton
9 Boulevard in the City of Costa Mesa. The caption of
10 this case is Consolidated Nevada Corp., et al., 10:45
11 versus JH, Inc., et al., Case No. CV 0702764.

12 Please note that audio and video recording
13 will take place unless all parties agree to go off
14 the record. Microphones are sensitive and may pick
15 up whispers, private conversations and cellular 10:45
16 interference.

17 At this time would counsel please identify
18 yourselves and state whom you represent.

19 MR. LEMIEUX: Darren Lemieux on behalf of
20 the plaintiffs and counterdefendants from Lewis and 10:45
21 Roca.

22 MR. BUBALA: Louis Bubala with Jones Vargas
23 on behalf of the defendants and counterclaimants.

24 VIDEO OPERATOR: Thank you. The witness
25 will be sworn in and we can proceed. 10:45

1 EDWARD BAYUK,
2 the witness, having been administered an oath in
3 accordance with CCP Section 2094, testified as
4 follows:

5

6 EXAMINATION

7 BY MR. BUBALA:

8 Q. Welcome on this rainy day. I guess it's
9 still raining but we all made it. So it's Bayuk?

10 A. Bayuk. 10:46

11 Q. Bayuk?

12 A. Yes.

13 Q. That's Bayuk. All right. Let me write that
14 down and I'll try to get that right.

15 A. That's okay. 10:46

16 Q. Bubala is not an easy one either.

17 A. No, that's not an easy one either.

18 Q. Let me go through some of the ground rules
19 on how a deposition works and then I'll go through
20 some questions, go through some people, some 10:46
21 companies. As I said, we will have some documents
22 here in a little while and then we will go through
23 those.

24 You know, Darren and I have agreed that this
25 will be done by 5:00. I don't anticipate it will go 10:46

1 all the way to 5:00. You know, when noon gets here
2 we can talk if we want to take a break, short break.

3 A. Okay.

4 Q. But we will get that -- get to that, you
5 know, when we do. 10:47

6 How long is the videotaped?

7 VIDEO OPERATOR: Two hours.

8 MR. BUBALA: Two hours. Okay.

9 Q. Have you ever had your deposition taken
10 before? 10:47

11 A. Yes.

12 Q. How many times?

13 A. I don't recall. It's a long time ago.

14 Q. Okay.

15 A. Like more than 15 years ago. 10:47

16 Q. Okay. All right. So this is what we go
17 through here.

18 You have been sworn in by the court
19 reporter. You know, we are in a conference room here
20 but this is -- for all intents and purposes this is a 10:47
21 courtroom where you have been sworn in and you have
22 sworn to tell the truth.

23 So kind of the starting point is: Is there
24 any reason that you would not be able to tell the
25 truth and respond truthfully today? 10:47

1 A. No.

2 Q. Any medical condition or disability of some
3 sort that would interfere with your ability to --

4 A. No.

5 Q. And, you know, generally the deposition is 10:47
6 designed for me on behalf of my clients to ask you
7 questions under oath.

8 A. Right.

9 Q. This would be set up where I'll go through
10 all the questions, all the topics I want to ask you. 10:48
11 Mr. Lemieux on your behalf may then take an
12 opportunity to ask additional questions of you. And
13 then there's potentially a little back and forth
14 between, you know, some final questions there.

15 Some of these things, you know, the purchase 10:48
16 and sale of Berry-Hinckley Industries, I mean, I
17 think we commonly agree that's what the core of this
18 litigation is. We are cognizant that some of these
19 things did not happen yesterday.

20 So answer the questions to the best of your 10:48
21 ability. If you don't remember, you don't remember.
22 We're all cognizant of the time period that's
23 involved here.

24 As I ask questions Mr. Lemieux may object
25 to, say, the form of the question. You know, object 10:49

1 that it's vague, unclear. You are still obligated to
2 answer the question.

3 A. All right.

4 Q. However, obviously, if you don't understand
5 the question, tell me that. 10:49

6 A. Okay.

7 Q. I'll try to rephrase it or we can talk
8 through it to figure out -- so I can be more specific
9 and you'll understand what I'm asking about.

10 You're obligated to answer the question 10:49
11 unless Mr. Lemieux directs you not to. That would
12 typically be in a case where there is an
13 attorney-client privilege where you said you have had
14 a conversation with Mr. Lemieux or another attorney
15 that represents you. 10:49

16 And I think kind of a general ground rule is
17 we are being videotaped, but to the extent you can
18 answer a question yes or no as opposed to uh-huh or
19 unh-uh --

20 A. Okay. 10:50

21 Q. -- or shaking your head, it's difficult for
22 the court reporter to take some of those down or to
23 be absolutely certain what we're -- what the response
24 is. We recognize that this is just a conversation in
25 many ways and we slip into those common habits, but, 10:50

1 you know, someone may say is that a yes or no.

2 A. Right.

3 Q. They are not trying to badger you.

4 A. Okay.

5 Q. But just make a clear record of what the 10:50
6 answer is. So those are kind of general basic rules.

7 Darren, anything you want to add?

8 MR. LEMIEUX: No.

9 BY MR. BUBALA:

10 Q. Okay. Can you spell your name for me. 10:50

11 A. Sure. Last name B A Y U K, pronounced

12 BAY-IK.

13 Q. Okay. Your first name is Edward?

14 A. Correct.

15 Q. And what's your middle name? 10:50

16 A. William.

17 Q. Okay. And where do you live?

18 A. Reno, Nevada.

19 Q. Okay. And how long have you lived in Reno?

20 A. Since 2005. 10:51

21 Q. Okay. And do you have residences in other
22 locations?

23 A. Yes.

24 Q. And where are your other residences?

25 A. Laguna Beach, Palm Springs, New Jersey. 10:51

1 going off the record at 4:27 P.M.

2 (TIME NOTED: 4:27 P.M.)

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

1 STATE OF CALIFORNIA) ss:
2 COUNTY OF LOS ANGELES)

3

4 I, JUDITH A. MANGO, C.S.R. No. 5584, do hereby
5 certify:

6 That the foregoing deposition of EDWARD BAYUK
7 was taken before me at the time and place therein set
8 forth, at which time the witness was placed under
9 oath and was sworn by me to tell the truth, the whole
10 truth, and nothing but the truth;

11 That the testimony of the witness and all
12 objections made at the time of the examination were
13 recorded stenographically by me and were thereafter
14 transcribed under my direction and supervision, and
15 that the foregoing pages contain a full, true and
16 accurate record of all proceedings and testimony to
17 the best of my skill and ability.

18 I further certify that I am neither counsel for
19 any party to said action, nor am I related to any
20 party to said action, nor am I in any way interested
21 in the outcome thereof.

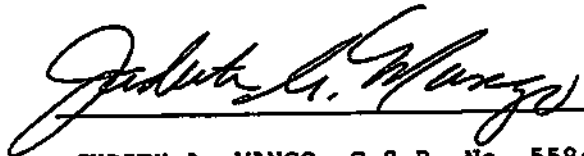
22

23

24

25

1
2 IN WITNESS WHEREOF, I have subscribed my name
3 this 28th day of January, 2010.
4

5
6 

7 JUDITH A. MANGO, C.S.R. No. 5584
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

EXHIBIT 11

EXHIBIT 11

A.P.N.: 040-620-09
File No: 121-2243486 (JB)
R.P.T.T.: \$10,865.00
\$2,050,000.00

8K1
Requested By
FIRST AMERICAN TITLE
Washoe County Recorder
Kathryn L. Burke - Recorder
Pg 1 of 2 RPTT 10865.00



When Recorded Mail To: Mail Tax Statements To:
Paul Morabito, etal
668 North Coast Hwy, Ste 517
Laguna Beach, CA 92651

GRANT, BARGAIN and SALE DEED

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Daniel R. Mills and Alica R. Mills, husband and wife as joint tenants

do(es) hereby GRANT, BARGAIN and SELL to

Paul Morabito, a single as to an undivided 2/3rd interest and Edward Bayuk, a single man
as to an undivided 1/3rd interest, as tenants in common.

the real property situate in the County of Washoe, State of Nevada, described as follows:

BEGINNING AT A POINT ON THE WEST LINE OF THE NE 1/4 OF THE SE 1/4 OF SECTION 1, TOWNSHIP 18 NORTH, RANGE 19 EAST, M.D.B & M., AS SHOWN ON RECORD OF LICENSE SURVEY FOR JOHN J. DIERINGER, FILE NO. 232365, WHENCE THE NORTHWEST CORNER OF SAID SUBDIVISION BEARS NORTH 0° 03' 50" EAST 1200.96 FEET IN CENTER LINE OF HUFFAKER LANE; THENCE SOUTH 89° 56' 10" EAST 930.00 FEET TO THE WESTERN LINE OF A 50 FOOT ROAD; THENCE SOUTH 0° 03' 50" WEST ALONG SAID ROAD 25.0 FEET; THENCE SOUTH 49° 28' 50" WEST 381.8 FEET; THENCE NORTH 89° 56' 10" WEST 640.0 FEET; THENCE NORTH 0° 03' 50" EAST 273.4 FEET TO THE POINT OF BEGINNING; SITUATE IN THE E 1/2 OF SE 1/4 OF SAID SECTION 1.

NOTE: THE ABOVE METES AND BOUND DESCRIPTION APPEARED PREVIOUSLY IN THAT CERTAIN DOCUMENT RECORDED MARCH 28, 2002, IN BOOK N/A, AS INSTRUMENT NO. 2669595.

TOGETHER with all tenements, hereditaments and appurtenances, including easements and water rights, if any, thereto belonging or appertaining, and any reversions, remainders, rents, issues or profits thereof.

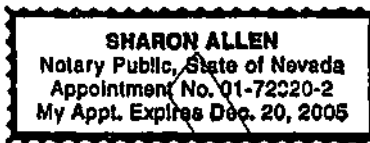
Date: 11/03/2005



3386389
11/18/2005
2 of 2

Daniel R. Mills
Daniel R. Mills

Alica R. Mills
Alica R. Mills



STATE OF **NEVADA**)
COUNTY OF Washoe) ss.

This instrument was acknowledged before me on 11-9-05 by
Daniel R. Mills and Alica R. Mills, husband and wife as joint tenants.

[Signature]
Notary Public
(My commission expires: 12-20-05)

This Notary Acknowledgement is attached to that certain Grant, Bargain Sale Deed dated
November 03, 2005 under Escrow No. **121-2243486**.

COPY

STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)

- a) 040-620-09
 b) _____
 c) _____
 d) _____

2. Type of Property

- a) ☐ Vacant Land b) ☒ Single Fam. Res.
 c) ☐ Condo/Twnhse d) ☐ 2-4 Plex
 e) ☐ Apt. Bldg. f) ☐ Comm'l/Ind'l
 g) ☐ Agricultural h) ☐ Mobile Home
 i) ☐ Other _____

FOR RECORDERS OPTIONAL USE

Book _____ Page: _____
 Date of Recording: _____
 Notes: _____

3. Total Value/Sales Price of Property:

\$2,650,000.00

Deed in Lieu of Foreclosure Only (value of property)

(\$ _____)

Transfer Tax Value:

\$2,650,000.00

Real Property Transfer Tax Due

\$10,865.00

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per 375.090, Section: _____
 b. Explain reason for exemption: _____

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month. Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature: Alice R. MillsCapacity: Seller

Signature: _____

Capacity: _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)Print Name: Daniel R. Mills and Alice R. MillsAddress: 8355 Double R Boulevard #1City: RenoState: NVZip: 89521BUYER (GRANTEE) INFORMATION
(REQUIRED)Print Name: Edward BayukAddress: 8355 Panorama DriveCity: RenoState: NVZip: 89511

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

First American Title Company of

Print Name: NevadaFile Number: 121-2243488 JB/JBAddress: 5310 Kietzke Lane, Suite 100City: RenoState: NVZip: 89511-2043

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)

EXHIBIT 12

EXHIBIT 12

IN THE SECOND JUDICIAL DISTRICT COURT
OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

CERTIFIED COPY

CONSOLIDATED NEVADA CORP.,
a Nevada corporation, and ERIC
A. MORABITO, an individual,

Plaintiffs, Case No. CV07-0204, Dept. 4

vs.

JR, INC., a Nevada corporation,
and JERRY HERBERT, an individual,

Defendants.

and related cross-claims.

Pages 1 to 166, inclusive.

VIDEOTAPE DEPOSITION OF SALVATORE MORABITO

Monday, January 11, 2010
Reno, Nevada

REPORTED BY: CHRISTINA HERBERT
CCR 4641 (Nevada)
CCR 41903 (California)

MOLEZZO REPORTERS - 775.322.3334

A P P E A R A N C E S

FOR DEFENDANTS/COUNTER-CLAIMANTS:

JONES, VARGAS

BY: BRIAN IRVINE, ATTORNEY AT LAW
100 West Liberty Street, 12th Floor
Reno, NV 89504
775.786.3000

FOR PLAINTIFF/COUNTER-DEFENDANTS:

LEWIS & ROCA LLP

BY: DARREN LEMIEUX, ATTORNEY AT LAW
50 West Liberty Street, Suite 410
Reno, NV 89501
775.823.9200

ALSO PRESENT:

A. DAVID CORRAO, VIDEOGRAPHER
BY: DAVID CORRAO
5375 Kietzke Lane
Reno, NV 89511

-000-

MOLEZZO REPORTERS - 775.322.3334

I N D E X

Videotaped Deposition of SALVATORE MORABITO

EXAMINATION BY	PAGE
Mr. Irvine	6,146
Mr. Lemieux	134,155

E X H I B I T S

EXH. NO.	DESCRIPTION	PAGE
491	10/27/05 email chain	40
492	2/23/06 email chain	47
493	4/11/06 email chain	52
494	6/13/06 email chain	54
495	4/24/06 email to Hinckley, Cashell, Dayuk, Sam Morabito, Lloyd from Paul Morabito	71
496	7/18/06 email to Harden, Bixler, Chou	76
497	1/6/06 email to Tripoli and Langen from Paul Morabito	83
498	2/1/06 email chain	86
499	3/9/06 email chain	89
500	3/13/06 email chain	92
501	8/23/06 email chain	93
502	8/24/06 email chain	99
503	Construction Management Agreement	105
504	10/12/06 email chain	126

MOLEZZO REPORTERS - 775.322.3334

E X H I B I T S (Continued)

EXH. NO.	DESCRIPTION	PAGE
505	11/29/06 email chain	128
506	3/22/07 email chain	130
507	4/19/07 email chain	131

-000-

MOLEZZO REPORTERS - 775.322.3334

1 A No.
2 Q Okay. Where is your date -- what's your date of
3 birth, sir?
4 A August 7th, 1961.
5 Q And where were you born?
6 A Saint Katherine's, Ontario, Canada.
7 Q What's your current address?
8 A 8355 Panorama Drive in Reno, Nevada.
9 Q Is that a home address or a business address, sir?
10 A That's a home address.
11 Q Okay. Do you have a business address as well?
12 A I have a mailing address.
13 Q Okay. Where is that?
14 A 3983 South McCarran, No. 104, Reno, Nevada 89502.
15 Q Thank you. Do you have any -- prior to this
16 lawsuit do you have any experience in lawsuits as either a
17 plaintiff or a defendant?
18 A No.
19 Q Okay. Lucky. Did you do anything to prepare for
20 your deposition today?
21 A Not particularly.
22 Q Okay. Did you speak with anyone prior to your
23 deposition about the deposition?
24 A My lawyer.
25 Q Okay. And anyone else?

MOLEZZO REPORTERS - 775.322.3334

9

1 A No.
2 Q And when you say your lawyer, do you mean
3 Mr. Lemieux?
4 A Uh-huh, yes.
5 Q When did you speak with Mr. Lemieux?
6 A Roughly 45 minutes ago.
7 Q So I take it that that conversation lasted somewhat
8 less than 45 minutes?
9 A Yes.
10 Q Okay. And is that the only time you spoke to
11 Mr. Lemieux about your deposition?
12 A No. We spoke a few days ago.
13 Q Sometime last week?
14 A Yes.
15 Q Okay. And how long did you speak with him then?
16 A Total time over the period, I would say 2 hours.
17 Q Okay. And did you review any documents to prepare
18 for your deposition?
19 A One or two.
20 Q Okay. Do you remember what they were?
21 A Some emails.
22 Q Do you remember what the subject matter of the
23 emails that you reviewed was?
24 A Not particularly.
25 Q Any -- how about generally?

MOLEZZO REPORTERS - 775.322.3334

10

1 A Something -- just something about Berry-Hinckley
2 but I don't particularly remember what it was.
3 Q How many emails did you review?
4 A Actually, you know what, it was one. It was just
5 one.
6 Q Is there anything you remember about that email
7 other than the general idea that it was about Berry-Hinckley?
8 MR. LEMIEUX: I'm just gonna object on the basis of
9 attorney-client privilege and not to reveal anything that we
10 discussed.
11 BY MR. IRVINE:
12 Q Right. And that's a good admonition. I don't want
13 to know anything that you and Mr. Lemieux discussed. I don't
14 want to know anything that you've discussed with your
15 attorneys over the entire course of the facts we're going to
16 be talking about here today.
17 I'm just asking about -- and so that's a good
18 caution, but I would like to know anything you might remember
19 about the email you reviewed in preparation.
20 A Just that there was a -- one of the people on the
21 email, he asked me if I knew who that was and --
22 MR. LEMIEUX: Objection. I mean, I'm gonna
23 instruct you not to answer. You can tell him what you recall
24 about the document but don't -- don't tell him anything about
25 what I said or anything like that.

MOLEZZO REPORTERS - 775.322.3334

11

1 THE WITNESS: Okay.
2 MR. IRVINE: Right.
3 MR. LEMIEUX: So if you have any knowledge of what
4 you remember on the document that I didn't tell you, you can
5 answer.
6 THE WITNESS: It's just -- the only thing that
7 struck me was that there was a name on there that I hadn't
8 heard in a while.
9 BY MR. IRVINE:
10 Q Who was that? What name?
11 A Her name is Audrey Hansen.
12 Q She was an employee of BHI. Is that right?
13 A Right.
14 Q When I say "BHI," just so we're on the same page,
15 that's Berry-Hinckley Industries.
16 A Berry-Hinckley, yeah.
17 Q What was your understanding as to her role with
18 Berry-Hinckley?
19 A She was -- you know, that's a good question. I
20 think she was in the finance department but I can't
21 specifically remember. That's why -- that's what struck me
22 about it, is that it was a name that I hadn't heard in a long
23 time. That's what popped out in my memory.
24 Q And she was -- do you remember what -- what line
25 she appeared on in the email? Was it a to, a from? Was she

MOLEZZO REPORTERS - 775.322.3334

12

1 STATE OF NEVADA)
2) ss.
3 COUNTY OF WASHOE)
4
5 I, _____, a notary public
6 In and for the County of _____
7 State of _____, do hereby certify:
8 That on the _____ day of _____,
9 2010, before me personally appeared the witness whose
10 deposition appears herein;
11 That the deposition was read to or by the witness;
12 That any changes in form or substance desired by the
13 witness were entered upon the deposition by the witness;
14 That the witness thereupon signed the deposition under
15 penalty of perjury.
16
17 DATED: At: _____
18 this _____ day of _____,
19 2010.
20
21 _____
22 Notary Public
23
24
25

MOLE220 REPORTERS - 775.322.3334

158

1 STATE OF NEVADA)
2) ss.
3 COUNTY OF WASHOE)
4
5 I, CHRISTINA MARIE HERBERT, a Certified Court Reporter
6 In and for the State of Nevada, do hereby certify:
7 That I was personally present for the purpose of acting
8 as Certified Court Reporter in the matter entitled herein;
9 that the witness was by me duly sworn;
10 That said transcript which appears hereinbefore was
11 taken in verbatim stenotype notes by me and thereafter
12 transcribed into typewriting as herein appears to the best of
13 my knowledge, skill, and ability and is a true record
14 thereof.
15
16 *Christina M. Herbert*
17 Christina Marie Herbert, OCR 1641 (NV), CSR 411083, (CA)
18
19 -000-
20
21
22
23
24
25

MOLE220 REPORTERS - 775.322.3334

159

CHANGES/CORRECTIONS/NOTES		
PAGE	LINE	
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

MOLE220 REPORTERS - 775.322.3334

160

Deposition of Salvatore Marabito, 1-11-2010

Page 1

A	7:14	admiral 12:21	approach	50:17	
abiding 10:41	advised 5:20 9:7	armistice 14:14	11:22	57:22 58:17	D 3:41
abiding 12:18	9:9, 10:11 12:1	awake 9:13,15	approximately	12:11	bedchamber 13:1
13:15	9:12 12:11	11:23 12:1	13:1 27:25	approach 14:12	bedchamber 15:17
able 6:0 14:21	addressed	16:20 20:10	49:23	17:21 12:1	bedchamber 17:17
abominably 5:12	12:17	17:21 21:14	28:10, 13	14:13	30:22 35:16
14:11	addressed 7:15	32:14 36:1	17:9 18:1	accompany	32:1 37:1
accountant	7:30	38:1 20 40:12	37:25, 31	81:54	42:22 49:22
13:5 14:15,17	accountant	39:24 46:1	38:24 44:6	attained 54:21	56:23 59:1
become 14:1	accountant	41:1 45:5	44:1 45:5	attained 54:21	59:22 60:1
11:25, 13	accountant	70:10 72:12	49:13 51:1	attained	70:1 73:1 77:6
11:25 13:1	accountant	92:1 12:14	52:12 31:1	attained	76:1 82:12
14:13 14:15	14:17	99:10 11:21	71:10 71:19	attained	100:1 103:15
14:13	accountant	116:18, 21	arbitration	11:12 13:15	11:12 13:15
14:13	accountant	121:1 12:1	18:1 17:1	attained 74:21	17:21 19:14
14:13	accountant	116:15 25:1	area 28:11, 22	attained 14:17	12:10 18:1
14:13	accountant	126:1 21:1	38:1 40:18	15:17	15:14 19:12
14:13	accountant	132:17 13:17	48:1 10:14	attained 25:17	14:23 14:1
14:13	accountant	132:14 21:1	17:7	11:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant	132:14 21:1	17:7	attained 16:15	14:23 14:1
14:13	accountant				

EXHIBIT 13

EXHIBIT 13

07/07/2014

Arizona Corporation Commission
State of Arizona Public Access System

12:15 PM

Jump To...

[Annual Reports](#) [Scanned Documents](#) [Notices of Pending Administrative Dissolution](#) [Microfilm](#)

[E-FILE An Annual Report Online << Click Here](#)

[FORMS For Annual Reports To Be Printed And Mailed](#)

NEW

[Subscribe to Annual Report Email Reminder](#)

NEW

Corporate Inquiry	
File Number: -0150875-8	Check Corporate Status
Corp. Name: SUPERPUMPER, INC.	

Domestic Address

14631 N SCOTTSDALE RD #125
SCOTTSDALE, AZ 85254-2711

Statutory Agent Information

Agent Name: CT CORPORATION SYSTEM
Agent Mailing/Physical Address:
2390 E CAMELBACK RD
PHOENIX, AZ 85016
Agent Status: APPOINTED 09/29/2010
Agent Last Updated: 04/02/2012

Additional Corporate Information

Corporation Type: PROFIT	Business Type: RETAIL SALES
Incorporation Date: 10/14/1982	Corporate Life Period: PERPETUAL
Domicile: ARIZONA	County: MARICOPA
Approval Date: 10/25/1982	Original Publish Date: 11/30/1982

Officer Information

EDWARD BAYUK PRESIDENT 668 N PACIFIC COAST HIGHWAY #517 LAGUNA BEACH, CA 92651 Date of Taking Office: 09/28/2010	SALVATORE R MORABITO SECRETARY 10645 N TATUM BLVD #200-626 PHOENIX, AZ 85028 Date of Taking Office: 09/28/2010 Last Updated: 05/09/2014
---	--

<http://starpas.azcc.gov/scripts/cgiip.exe/WService=wsbroker1/names-detail.p?name-id=015...> 7/7/2014

Last Updated: 05/09/2014	
SALVATORE R MORABITO VICE-PRESIDENT 10645 N TATUM BLVD #200-626 PHOENIX, AZ 85028 Date of Taking Office: 09/28/2010 Last Updated: 05/09/2014	

Director Information

SALVATORE R MORABITO DIRECTOR 10645 N TATUM BLVD #200-626 PHOENIX, AZ 85028 Date of Taking Office: 09/28/2010 Last Updated: 05/09/2014	EDWARD BAYUK DIRECTOR 668 N PACIFIC COAST HIGHWAY #517 LAGUNA BEACH, CA 92651 Date of Taking Office: 09/28/2010 Last Updated: 05/09/2014
---	--

Annual Reports

Next Annual Report Due: 05/14/2015	E-FILE An Annual Report Online << Click Here
FORMS For Annual Reports To Be Printed And Mailed	<i>NEW</i> Subscribe to Annual Report Email Reminder <i>NEW</i>

File Year	File Month	Date Received	Reason Returned	Date Returned	Extension
2014	05	04/17/2014			
2013	05	05/23/2013			
2012	05	09/21/2012			
2011	05	07/11/2011			
2010	05	11/10/2010			
2009	05	05/11/2009			
2008	05	04/14/2008			
2007	05	05/10/2007			
2006	05	04/25/2006			
2005	05	04/25/2005			
2004	05	05/07/2004			
2003	05	06/18/2003			
2002	05	03/18/2002			
2001	05	06/26/2001			
2000	05	12/22/2000			
1999	05	12/27/2000			
1998	05	08/07/1998			
1996	12	07/23/1997			
1995	12	09/20/1996			
1994	12	07/25/1995			

1994	10	03/20/1995			
1993	10	04/18/1994			04/15/1995
1992	10	04/16/1993			06/15/1994
1991	10	04/27/1992			04/15/1993
1990	10	04/16/1991			04/15/1992
1989	10	02/14/1990			04/15/1991
1988	10	04/13/1989			
1987	10	04/18/1988			04/15/1989

[Back To Top](#)

Scanned Documents

(Click on gray button - if present - to view document - will open in a new window.)

(If gray button is not present, please check back later.)

Document Number	Description	Date Received
[-00038267]	95 ANNUAL REPORT	09/20/1996
[-00107199]	96 ANNUAL REPORT	07/23/1997
[-00208795]	98 ANNUAL REPORT	08/07/1998
[00243558]	00 ANNUAL REPORT	12/22/2000
[00243824]	99 ANNUAL REPORT	12/22/2000
[00240998]	99 ANNUAL REPORT	12/27/2000
[00329593]	01 ANNUAL REPORT	06/26/2001
[00461832]	02 ANNUAL REPORT	03/18/2002
[00725571]	03 ANNUAL REPORT	06/18/2003
[00932004]	04 ANNUAL REPORT	05/07/2004
[01192396]	05 ANNUAL REPORT	04/25/2005
[01560994]	06 ANNUAL REPORT	04/25/2006
[01831477]	CHANGE(S)	12/12/2006
[02008916]	07 ANNUAL REPORT	05/10/2007
[02379717]	08 ANNUAL REPORT	04/14/2008
[02781487]	09 ANNUAL REPORT	05/11/2009
[03312149]	10 ANNUAL REPORT	11/10/2010
[03322604]	PUB OF MERGER	11/22/2010
[03550022]	11 ANNUAL REPORT	07/11/2011
[03809765]	GLOBAL AGENT ADDRESS CHANGE	03/06/2012
[04002987]	12 ANNUAL REPORT	09/21/2012
[04292720]	13 ANNUAL REPORT	05/23/2013
[04643036]	14 ANNUAL REPORT	04/17/2014

[Back To Top](#)

<http://starpas.azcc.gov/scripts/cgiip.exe/WService=wsbroker1/names-detail.p?name-id=015...> 7/7/2014

Notices of Pending Administrative Dissolution

(Click on gray button - if present - to view notice - will open in a new window)

Date	Reason
08/20/2012	DELINQUENT ANNUAL REPORT
11/01/2010	DELINQUENT ANNUAL REPORT
08/17/2010	DELINQUENT ANNUAL REPORT

[Back To Top](#)**Name Changes / Mergers**

Description	Corporation Name	Date
MERGED FROM	CONSOLIDATED WESTERN CORPORATION (NO RECORD)	09/29/2010

Microfilm

Location	Date Received	Description
20001055027	11/30/1982	PUBLICATION OF ARTICLES
10077005026	03/02/1984	83 ANNUAL REPORT
10080001005	03/12/1984	AGENT APPOINTMENT
20025072034	02/19/1985	84 EXTENSION
10158007035	04/24/1985	84 ANNUAL REPORT
10213021012	03/17/1986	85 ANNUAL REPORT
10279003044	02/17/1987	86 ANNUAL REPORT
20065039036	02/12/1988	87 EXTENSION
10377023004	04/18/1988	87 ANNUAL REPORT
20080072023	02/15/1989	88 EXTENSION
10453015002	04/13/1989	88 ANNUAL REPORT
10516025038	02/14/1990	89 ANNUAL REPORT
20109016009	02/19/1991	90 EXTENSION
10608003017	04/16/1991	90 ANNUAL REPORT
20123054054	02/18/1992	91 EXTENSION
10678006007	04/27/1992	91 ANNUAL REPORT
20136042011	02/18/1993	92 EXTENSION
10772024001	04/16/1993	92 ANNUAL REPORT
20156013005	02/15/1994	93 EXTENSION
10848027005	04/18/1994	93 ANNUAL REPORT
20168027045	02/14/1995	94 EXTENSION
10965028041	03/20/1995	94 ANNUAL REPORT
10985012009	07/25/1995	12/94 ANNUAL REPORT
11100018032	09/20/1996	95 ANNUAL REPORT
11145006011	04/14/1997	96 ANNUAL REPORT
11265019013	04/07/1998	98 ANNUAL REPORT
11311004040	03/04/1999	99 ANNUAL REPORT/MAIL RETURNED

<http://starpas.azcc.gov/scripts/cgiip.exe/WService=wsbroker1/names-detail.p?name-id=015...> 7/7/2014

11380015039	03/20/2000	00 ANNUAL REPORT/MAIL RETURNED
31602001737	12/22/2000	00 ANNUAL REPORT
31602001933	12/22/2000	99 ANNUAL REPORT
31602000602	12/27/2000	99 ANNUAL REPORT
31624001525	06/26/2001	01 ANNUAL REPORT
31656002581	03/18/2002	02 ANNUAL REPORT
31733002276	06/18/2003	03 ANNUAL REPORT
31806002546	05/07/2004	04 ANNUAL REPORT
31875000692	04/25/2005	05 ANNUAL REPORT
31954004557	04/25/2006	06 ANNUAL REPORT
11755005015	06/28/2006	REJECT LETTER/MAIL RETURN
32006002406	12/12/2006	CHANGE(S)
32055000731	05/10/2007	07 ANNUAL REPORT
32128000444	04/14/2008	08 ANNUAL REPORT
11900007005	09/29/2010	MERGER

[Back To Top](#)

- [Corporate Name Search Instructions](#)
- [General Web Site Usage Instructions](#)
- [STARPAS Main Menu](#)
- [A.C.C. Corporations Division Main Page](#)
- [Arizona Corporation Commission Home Page](#)