

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.

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PETITIONERS' APPENDIX,
VOLUME 27
(Nos. 4485-4675)

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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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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> |
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| 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 NRCPP 68 (filed 04/25/2019) | | Vol. 49, 8563–8578 |
| Exhibit to Opposition to Application for Attorneys' Fees and Costs Pursuant to NRCPP 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 NRCP 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 |

CLIENT PAMAZ

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

September 12, 2011

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

Dear Client:

Enclosed for your review and filing are the following:

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

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

Please call if you have any questions.

Sincerely,

STANTON R. BERNSTEIN, CPA

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

SBCPA002422

CLIENT PAMAZ

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

September 12, 2011

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

Dear Client:

Enclosed for your review and filing are the following:

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

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

Please call if you have any questions.

Sincerely,

STANTON R. BERNSTEIN, CPA

SBCPA002423

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

September 12, 2011

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

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

Dear **PAUL MORABITO**:

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

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

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

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002424

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

September 12, 2011

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

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

Dear EDWARD BAYUK:

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

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

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

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002425

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

September 12, 2011

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

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

Dear SALVATORE MORABITO:

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

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

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

Sincerely,

CONSOLIDATED WESTERN CORPORATION

Enclosure(s)

SBCPA002426

2010

FEDERAL FILING INSTRUCTIONS

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

FORM TO FILE:

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

SIGNATURE:

SIGN AND DATE FORM 1120S.

PAYMENT:

NO PAYMENT IS REQUIRED.

WHEN TO FILE:

ON OR BEFORE JUNE 15, 2011.

WHERE TO FILE:

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

OTHER INSTRUCTIONS:

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

SBCPA002427

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

OMB No. 1545-0233

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

Type or
Print

Name

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

Identifying number

20-4680776

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

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

14631 N. SCOTTSDALE ROAD # 125

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

SCOTTSDALE, AZ 85254

Note. See instructions before completing this form.

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

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

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

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

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

25

| Application Is For: | Form Code | Application Is For: | Form Code |
|-----------------------------------|--------------|------------------------|--------------|
| Form 706-GS (D) | 01 | Form 1120-PC | 21 |
| Form 706-GS (T) | 02 | Form 1120-POL | 22 |
| Form 1041-N | 06 | Form 1120-REIT | 23 |
| Form 1041-2873 | 07 | Form 1120-RIC | 24 |
| Form 1042 | 08 | Form 1120-S | 25 |
| Form 1065-B | 10 | Form 1120-SF | 26 |
| Form 1066 | 11 | Form 990-A | 32 |
| Form 1120 | 13 | Form 8512 | 28 |
| Form 1120-C | 34 | Form 8812 | 29 |
| Form 1120-F | 15 | Form 8725 | 30 |
| Form 1120-FSC | 16 | Form 980 | 31 |
| Form 1120-M | 17 | Form 8876 | 33 |
| Form 1120-L | 18 | Form 990-E | 35 |
| Form 1120-ND | 19 | Form 990-B | 36 |
| Form 1120-ND (section 4951 taxes) | 20 | | |

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

Part III All Filers Must Complete This Part

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

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

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

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

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

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

Form 7004 (Rev. 12-2008)

OPC20701L 12/22/08

SBCPA002428

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0040

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

2010

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

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

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

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

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

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

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

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

Sign Here

Signature of officer _____ Date _____ VICE-PRESIDENT

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

Paid Preparer Use Only

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

Firm's address 6320 CANOGA AVE., 15TH FLOOR WOODLAND HILLS, CA 91367 Phone no. (818) 596-2139

Check ☐ if self-employed

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see separate instructions.

SP540109L 01/19/11

Form 1120S (2010)

SBCPA002429

Schedule A Cost of Goods Sold (see instructions)

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

9a Check all methods used for valuing closing inventory:

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

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

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

Schedule K Shareholders' Pro Rata Share Items

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

Form 1120S (2010)

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

BAA

Form 1120S (2010)

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

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

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

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

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

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

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax

year beginning 1/01, 2010
ending 9/30, 2010

☒ Final K-1

☐ Amended K-1

671110

OMB No. 1545-0047

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

Part I Information About the Corporation

A Corporation's employer identification number
20-4680776

B Corporation's name, address, city, state, and ZIP code
CONSOLIDATED WESTERN CORPORATION
FORMERLY P.A. MORABITO AZ & CO., LTD
14631 N. SCOTTSDALE ROAD # 125
SCOTTSDALE, AZ 85254

C IRS Center where corporation filed return
OGDEN, UT

Part II Information About the Shareholder

D Shareholder's identifying number
603-52-6049

E Shareholder's name, address, city, state, and ZIP code
PAUL MORABITO
8581 SANTA MONICA BLVE # 708
WEST HOLLYWOOD, CA 90069-4120

F Shareholder's percentage of stock ownership for tax year..... 80 %

FOR IRS USE ONLY

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

| | | | |
|-----------|--------------------------------------|-----------|-------------------------------------|
| 1 | Ordinary business income (loss) | 13 | Credits |
| | -832,734. | | |
| 2 | Net rental real estate income (loss) | | |
| 3 | Other net rental income (loss) | | |
| 4 | Interest income | | |
| 5a | Ordinary dividends | | |
| 5b | Qualified dividends | 14 | Foreign transactions |
| 6 | Royalties | | |
| 7 | Net short-term capital gain (loss) | | |
| 8a | Net long-term capital gain (loss) | | |
| 8b | Collectibles (28%) gain (loss) | | |
| 8c | Unrecaptured section 1250 gain | | |
| 9 | Net section 1231 gain (loss) | | |
| 10 | Other income (loss) | 15 | Alternative minimum tax (AMT) items |
| | | A | -72,300. |
| 11 | Section 179 deduction | 16 | Items affecting shareholder basis |
| | | C | 6,750. |
| 12 | Other deductions | D | 1,396,619. |
| A | 8,240. | | |
| | | 17 | Other information |

*See attached statement for additional information.

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

Schedule K-1 (Form 1120S) 2010

SHAREHOLDER 1

SP5A0112L 07/19/10

SBCPA002433

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2010

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

☒ Final K-1

☐ Amended K-1

671110

OMB No. 1545-0130

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

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

FOR IRS USE ONLY

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

*See attached statement for additional information.

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

Schedule K-1 (Form 1120S) 2010

SP5A0412L 07/19/10

SBCPA002434

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2010

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

671110

☒ Final K-1

☐ Amended K-1

OMB No. 1545-0130

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

| | |
|--|--|
| Part I Information About the Corporation | |
| A Corporation's employer identification number | 20-4680776 |
| B Corporation's name, address, city, state, and ZIP code | CONSOLIDATED WESTERN CORPORATION FORMERLY P.A. MORABITO AZ & CO., LTD 14631 N. SCOTTSDALE ROAD # 125 SCOTTSDALE, AZ 85254 |
| C IRS Center where corporation filed return | OGDEN, UT |
| Part II Information About the Shareholder | |
| D Shareholder's identifying number | 617-64-4463 |
| E Shareholder's name, address, city, state, and ZIP code | SALVATORE MORABITO 10645 NORTH TATUM BLVD # 200-626 PHOENIX, AZ 85028 |
| F Shareholder's percentage of stock ownership for tax year | 10 % |

FOR
IRS
USE
ONLY

| Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items | | |
|--|--------------------------------------|--|
| 1 | Ordinary business income (loss) | 13 Credits |
| | -104,092. | |
| 2 | Net rental real estate income (loss) | |
| 3 | Other net rental income (loss) | |
| 4 | Interest income | |
| 5a | Ordinary dividends | |
| 5b | Qualified dividends | 14 Foreign transactions |
| 6 | Royalties | |
| 7 | Net short-term capital gain (loss) | |
| 8a | Net long-term capital gain (loss) | |
| 8b | Collectibles (28%) gain (loss) | |
| 8c | Unrecaptured section 1250 gain | |
| 9 | Net section 1231 gain (loss) | |
| 10 | Other income (loss) | 15 Alternative minimum tax (AMT) items |
| | | A -9,037. |
| 11 | Section 179 deduction | 16 Items affecting shareholder basis |
| | | C 844. |
| 12 | Other deductions | D 174,577. |
| | 1,030. | |
| | | 17 Other information |

*See attached statement for additional information.

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1120S.
SHAREHOLDER 3

Schedule K-1 (Form 1120S) 2010

SPSA0412L 07/19/10

SBCPA002435

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

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

OMB No. 1545-0172

2010Attachment
Sequence No. 67

Name(s) shown on return

CONSOLIDATED WESTERN CORPORATIONIdentifying number
20-4680776

Business or activity to which this form relates

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

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

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

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

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

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

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

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

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

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

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

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

Part IV Summary (See instructions.)

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

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDX0812L 10/29/10

Form 4562 (2010)

SBCPA002436

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

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

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

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

Section B — Information on Use of Vehicles

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

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

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

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

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

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

Part VI Amortization

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

SBCPA002437

TAXPAYER'S COPY

Form **5471**

(Rev. December 2007)

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

See separate instructions.

OMB No. 1545-0044

Department of the Treasury
Internal Revenue ServiceInformation furnished for the foreign corporation's annual accounting period (tax year required by
section 508) (see instructions) beginning 4/1/2009, and ending 3/31/2010Attachment
Sequence No. 121

| | | |
|---|--|--|
| Name of person filing this return CONSOLIDATED WESTERN CORPORATION | | A. Identifying number 20-6680776 |
| Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) 59 Demonte Ranch Parkway, #8335 | | B. Category of filer (See instructions. Check applicable box(es)). 1 (reported) 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input checked="" type="checkbox"/> |
| City or town, state, and ZIP code Reno NV 89521 | | C. Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period 0.31% |
| Filer's tax year beginning _____, and ending _____ | | |

D. Person(s) on whose behalf this information return is filed:

| (1) Name | (2) Address | (3) Identifying number | (4) Check applicable box(es) | | |
|----------|-------------|------------------------|------------------------------|---------|----------|
| | | | Shareholder | Officer | Director |
| | | | | | |
| | | | | | |
| | | | | | |

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

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

2. Provide the following information for the foreign corporation's accounting period stated above.

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

Schedule A Stock of the Foreign Corporation

| (a) Description of each class of stock | (b) Number of shares issued and outstanding | |
|--|---|--------------------------------------|
| | (i) Beginning of annual accounting period | (ii) End of annual accounting period |
| COMMON | 314 | 323 |
| PREFERRED | 314 | 323 |
| | | |

For Paperwork Reduction Act Notice, see instructions.
970A

Form 5471 (Rev. 12-2007)

SBCPA002438

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

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

Schedule C Income Statement (see instructions)

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

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

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

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

Schedule F Balance Sheet

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

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

Form 5471 (Rev. 12-2007)

SBCPA002440

4503

Schedule G Other Information

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

Schedule H Current Earnings and Profits (see instructions)

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

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

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

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

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

SBCPA002441

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

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

CMB No. 1544-0794

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

Name of person filing Form 5471

Identifying number

Same as 5471

Same as 5471

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Management Group

| Important: Enter amounts in functional currency. | (a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance) | (b) Pre-1987 E&P Not Previously Taxed (pre-87 section 959(c)(3) balance) | (c) Previously Taxed E&P (see instructions) | | (d) Total Section 959(a) E&P (combine columns (a), (b), and (c)) |
|--|--|--|---|---|--|
| | | | (i) Earnings Included in U.S. Property Income | (ii) Earnings Included in Income Taxable to U.S. Person | |
| 1 Balance at beginning of year | -8,246,166 | 0 | 0 | 11,732,378 | 5,486,212 |
| 2 a Current year E&P | 22,482,847 | 0 | 0 | 0 | 22,482,847 |
| b Current year deficit in E&P | | | | | |
| 3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b) | 16,236,681 | 0 | 0 | 0 | 16,236,681 |
| 4 Amounts included under section 951(e) or reclassified under section 959(c) in current year | 22,482,847 | | | 22,482,847 | 22,482,847 |
| 5 a Actual distributions or reclassifications of previously taxed E&P | | | | 14,341,930 | 14,341,930 |
| b Actual distributions of nonpreviously taxed E&P | | | | | |
| 6 a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a) | | | 0 | 19,853,280 | 19,853,280 |
| b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b) | -8,246,166 | | 0 | 0 | -8,246,166 |
| 7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.) | -8,246,166 | 0 | 0 | 19,853,280 | 13,607,123 |

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

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

SBCPA002442

SCHEDULE O
(Form 5471)

(Rev. December 2009)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0044

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

Name of person filing Form 5471

Identifying number

Same as 5471

Same as 5471

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Management Group

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

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

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

Part II To Be Completed by U.S. Shareholders

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

Section A—General Shareholder Information

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

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

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

Section C—Acquisition of Stock

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

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

Schedule O (Form 5471) (12-2009)

9104

SBCPA002443

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

Section D—Disposition of Stock

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

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

Section E—Organization or Reorganization of Foreign Corporation

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

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

Section F—Additional Information

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

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

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

SBCPA002444

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 1

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

SBCPA002445

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 2

Schedule C, Line 8 - Other Income

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

Schedule C, Line 16 - Other Deductions

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

SBCPA002446

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 3

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

SBCPA002447

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 4

Schedule H, Line 2h - Other

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

SBCPA002448

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Statement 5

Category 3 Filers Additional Filing Requirements

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

N/A

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

N/A

SBCPA002449

Raffert Insurance Limited
Fiscal Year End March 31, 2010

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

| Director Name | Street Address | City | State | Zip |
|--------------------------------|---|--------------------|-------|------------|
| Mr. Monte Kauter | 1302 South Redwood Road, P.O. Box 30976 | Salt Lake City | UT | 84120 |
| Mr. Jack Crandall | 4300 W. Redding Road | North Little Rock | AR | 72117 |
| Mr. Bradley A. Palmer | 11335 Hayswood Road, P.O. Box 4217 | Hagerstown | MD | 21741 |
| Mr. Brian T. Olske | 2180 S. Jordan, Suite 3 | Denver | CO | 80222 |
| Mr. Charles Miller | 1000 RDC Plaza, Suite 404 | Pittsburgh | PA | 15236 |
| Mr. Diana Alford | 2301 Southgate Rd, P.O. Box 4150 | Minneapolis | LA | 71311 |
| Mr. Jeffrey Garver | 14400 North Street, Suite 210 | San Antonio | TX | 78232 |
| Mr. John M. Brooks, Jr. | 1915 E. Hoover Street, P.O. Box 77303 | Los Angeles | CA | 90007 |
| Mr. Lynn M. Daniels | 400 South Elm Road, P.O. Box 100 | Olney | PA | 17927 |
| Mr. Robert Schmitt | 4407 West St. Joseph Hwy | Leavenworth | MO | 64657 |
| Mr. Karl Smith | 163 Research Lane | Millersburg | PA | 17061 |
| Mr. Karen Blum | 1126 South 70th Street, Suite N4008 | West Allis | WI | 53214 |
| Mr. Karl Joseph Thomas | 3238 Ramsey Creek Drive | Port St. Louis | FL | 34886 |
| Mr. James Allen, IV | 8531 Palmdale Highway, P.O. Box 5593 | Baltimore | MD | 21237 |
| Mr. Ryan E. Hoffmann | 670 Allen Road | Orlando | PA | 17015 |
| Mr. Ross Dossantos | 523 Sycamore Hwy, P.O. Box 10 | Wylkesboro | VA | 23776 |
| Mr. Howard Parker | 1815 South Elm Street | Los Angeles | CA | 90033 |
| Mr. Dennis "Mike" Shady | 88 Cornett Road | Fall River | MA | 02720 |
| Mr. Robert J. Strickman | 88 Cornett Road | Fall River | MA | 02720 |
| Mr. Eric Tucker | 1347 Satepacho Drive | West Chester | PA | 19380 |
| Mr. Walter J. Hays, Jr. | 1300 Maple Drive | Channahon | PA | 19087 |
| Mr. Alan Hesterman | 3304 Market Street | Camp Hill | PA | 17011 |
| Mr. George R. Anthony | 302 Gordon Street | Albany | PA | 18933 |
| Mr. Jerry Ponce | 960 Ridgeway Avenue | Ames | IL | 60006 |
| Mr. Gary Dawson | 48500 Paulsen Trail | Waco | MI | 48395-3009 |
| Mr. Pat Bishop | 4500 POA Boulevard, Suite 400 | Palm Beach Gardens | FL | 33418 |
| Mr. Carl Baumgartner | 2220 Palmer Street | Pittsburgh | PA | 15218 |
| Mr. Steve Boyette | 421 West Valley Circle | New Kensington | PA | 15068 |
| Mr. Helen Omer | 2 Tappan Road, Suite 402 | Shelton | CT | 06484 |
| Mr. Ralph Peters | 1100 Hawthorne Lane | Charlotte | NC | 28205 |
| Mr. Thomas F. Williams | 3628 North Central Avenue, Suite 1900, P.O. Box 39049 | Phoenix | AZ | 85028-0049 |
| Mr. Brad Strickman | 12322 Moorpark St. | Orlando | CA | 92841 |
| Mr. Steven L. Boyle | 2390 Blackhawk Drive, P.O. Box 6007 | Rockford | IL | 61125-3007 |
| Mr. Samuel Little Jr. | 1936 SW 13th Ave, P.O. Box 5779 | Orlando | FL | 34404-5779 |
| Mr. Trevor Lloyd | 39 Dunsmuir Ranch Parkway, Suite B-335 | Reno | NV | 89521 |
| Mr. Steven Bentley | 230 S. 24th Street West, Suite 201, P.O. Box 81390 | Billings | MT | 59106 |
| Mr. Michael J. Black | 469 E. Camden Road, Suite 100 | Santa Clara | CA | 95050-4372 |
| Mr. Fred Cook | 4 New Park Road, | San Windsor | CT | 06098 |
| Mr. Joseph R. Stueckert | 3151 Charleston Highway, P.O. Box 7517 | West Columbia | SC | 29220-7517 |
| Mr. James Blalock, Jr. | 10097 Hwy 30 East, P.O. Box 21770 | Carson City | NV | 89721 |
| Mr. E. Don Cooper | 600 Greenway Road | Raleigh | NC | 27607 |
| Mr. John M. Rando | P.O. Box 13277 | Reno | VA | 24085 |
| Mr. Scott A. Ouellet | 401 Midway Avenue | Madison | CA | 95350 |
| Mr. Douglas Brink | 13300 Quince Street, P.O. Box 1199 | Stirling | MO | 64523-1199 |
| Mr. Brett Rosen | 402-402 Canal Ave | Stirling | MO | 64523-1199 |
| Mr. Greg Rosen | 335 NE Wacker Avenue | Orlando | FL | 34470 |
| Mr. Edward W. Patrick | 11000 Seymour Ave. | Piedmont Park | IL | 60431 |
| Mr. Robert Ross Owsen | 22 Oakes Lane | Orlando | FL | 32817 |
| Mr. Larry Brown | 7984 Villa Park Dr. | Richmond | VA | 23228 |
| Mr. Harold Hunt | 813 N. Oakes Trail | Parkburg | PA | 15365 |
| Mr. Steve A. Dubach | 126 North Orange Street | York | PA | 17401 |
| Mr. Michael Strickman | 8615 Elder Creek Road | Sacramento | CA | 95828 |
| Mr. Ryan E. Taylor | 301 Idaho Project Rd. | Scholar | LA | 70390 |
| Mr. Henry Ridge | 300 Oakwood Plazacrest Road, P.O. Box 888 | Bowling Green | KY | 42102 |
| Mr. Fred Smith | 4105 Chapel Hill Road | Raleigh | NC | 27607 |
| Mr. William H. French, Jr. | 4641 Fargus Park Road | Raleigh | NC | 27616 |
| Mr. David Metzler | 6280 Rockledge Blvd., P.O. Box 1549 | Madisonburg | PA | 17053 |
| Mr. David B. Cramer | 171 Route 94 North | Lafayette | NY | 13505 |
| Mr. Michael Abramowitz, Jr. | P.O. Box 1030 | Salt Lake City | UT | 84103 |
| Mr. Dwight Alford | 8024 Glenwood Ave., P.O. Box 90633 | Salt Lake City | UT | 84103 |
| Mr. Eric Robinson | 2290 E. College Ave. | State College | PA | 16804 |
| Mr. Dennis Hays | 3658 Mt. Vernon Avenue | Stamford | CA | 93306 |
| Mr. Steve Meeks | 1020 Century Boulevard | Midwest City | OK | 73130 |
| Mr. Gary Thayer | 12230 El Camino Road | San Diego | CA | 92120 |
| Mr. Thomas "Tom" Chantler, Jr. | P.O. Box 131 | Burlington | NC | 27216 |
| Mr. Steve Davison | 1040 South Road, P.O. Box 7444 | Waco | TX | 76795 |
| Mr. Jay Cleveland, Jr. | 4545 Wilson Farm Highway | Marysville | PA | 15488 |
| Mr. Allen Hender | 8043 Jackson Park Rd. | Madisonville | VA | 22116-1514 |
| Mr. Michael Moss | 217 Linden Street, P.O. Box 313 | Columbia | PA | 17312 |
| Mr. H. Wayne Lohr | 2320 E. 56th Ave., P.O. Box 129 | Commerce City | CO | 80027 |
| Mr. Vince Van Housden | 8025 E. Harvard Avenue | Denver | CO | 80231 |
| Mr. Douglas "Doc" Adams | 120 Sutter Hill Rd, P.O. Box 389 | York | PA | 17405 |

SBCPA002450

| Director Name | Street Address | City | State | Zip |
|-------------------------------|--|-----------------|-------|------------|
| Mr. Ann Bureau Ellis | 3280 East La Palma Avenue | Anaheim | CA | 92807 |
| Mr. Henry Magglio | 200 Lincoln West Drive | Mount-Vie | PA | 17334 |
| Mr. Edward W. Buehl | 840 North 700 West | North Salt Lake | UT | 84054 |
| Mr. Michael B. Coulson | 1404 Pine Ave., P.O. Box 68 | K. Little Rock | AR | 72113 |
| Mr. Michael Edwards | 2325 N. 7th Street | Hawthorn | PA | 17110 |
| Mr. Ty Butler | 9088 Middlesex Drive | San Antonio | TX | 78217 |
| Mr. Raymond "Eli" Kayser, III | 2482 Midway Street, P.O. Box 31433 | Shreveport | LA | 71130 |
| Mr. John Carter, III | 2340 E. 20th Street, P.O. Box 34813 | Midland | TX | 79701-3913 |
| Mr. John Dewart | 3870 Channel Drive | West Sacramento | CA | 95691 |
| Mr. Michael S. Francis | 277 West Park Road, Box 8130 | Wilton | VT | 05495 |
| Mr. Edward S. Nelson, III | 7777 N. Black Canyon Hwy, P.O. Box 39649 | Phoenix | AR | 85068 |
| Mr. Larry Lynch | 761 Army Highway, P.O. Box 1098 | Randolph | NC | 28382 |
| Mr. Michael Murphy | 133 Shadell Road | Belmont | PA | 19007 |
| Mr. David Mitchell | 1250 Shadell Ave., P.O. Box 2799 | Baltimore | MD | 21223 |
| Mr. Timothy J. Tavel | 4800 York Street | Denver | CO | 80216 |
| Mr. Peter H. Seale | 715 Pennells Ave. | Lancaster | PA | 17608 |
| Mr. Stephen Dufresh | 3026D Campbell Blvd | Baltimore | MD | 21236 |
| Mr. Bruce Woodman | 909 S 7th Avenue | St. Paul | SD | 57101 |
| Mr. James Smith | 831 South Mathews St. | West Chester | PA | 19380 |
| Mr. Edwin G. Orfner | 2917 Orange Grove Avenue | North Highlands | CA | 95660 |
| Mr. Donald "Edgar" Edwards | 6729 Woodworth Road, P.O. Box 10770 | Shreveport | LA | 71140-0770 |
| Mr. Howard "Blackie" Brown | 11549 Robinson Drive | Hagerstown | MD | 21742 |
| Mr. John Tipton | 2303 Cypress Road, P.O. Box 4055 | Hartford | CT | 06111 |
| Mr. Patrick A. Povey | 1789 Harvard Avenue | Irving | IL | 60145-0803 |
| Mr. Michael O'Neil | 2301 Eastview Ave. | Randolph | PA | 19083 |
| Mr. Christopher Fitzgerald | 7100 St. Vincent Ave. | Shreveport | LA | 71106 |
| Mr. John M. Monahan | 8708 Technology Forest Place, Suite 123 | The Woodlands | TX | 77381 |
| Mr. Pam Hinesworth | 1413 Eastfield | Compterville | ME | 49404 |
| Mr. Henry Kaplan Fry | 808 W. Church Road | Mechanicsburg | PA | 17053 |
| Mr. Robert F. Lantry | 2780 Sumner Pike | Bethesda | PA | 16823 |
| Mr. Henry Kaplan O'Neil | 4131 Broadway, P.O. Box 1583 | Atlanta | GA | 31302 |
| Mr. Don Dilligrove | 7824 E. Court Street, P.O. Box 309 | Devine | ME | 49423-0309 |
| Mr. Steve Dykema | 600 N. Canterbury | Zachary | ME | 49444 |
| Mr. Tom Clingan | 2743 Blackledge Road | York | PA | 17402 |
| Mr. Gil Hagan, Jr. | 300 E. 60th Street North, P.O. Box 84430 | St. Paul | SD | 57118 |
| Mr. David B. Hewshier | 1923 Wildlife Road, Suite 203 | State College | PA | 16803 |
| Mr. James S. Mottyle | 2177 West Cambridge Blvd | Ida | PA | 16309 |
| Mr. Paul H. Peterson | 3023 West James Drive | Brook City | LA | 71111 |
| Mr. Todd J. Grogan | 14880 Wood Road | Landing | ME | 49006-1044 |
| Mr. Kathy March | 4807 Bayl Road | Edinburg | NC | 27026 |
| Mr. Mike Ward | 2020 Park Street | Bedford | CA | 94710-1918 |
| Mr. Robert F. McChes | 600 South 17th Street, P.O. Box 1745 | Hartford | PA | 17102-1745 |
| Mr. John Schmitt | 1515 State Road, P.O. Box 108 | Danvers | PA | 17030 |
| Mr. Thomas Cleveland | 122 House Road | Poughkeepsie | NY | 12605 |
| Mr. Thomas J. Halpin | 921 W23503 Lincoln Road, P.O. Box 308 | Shreveport | TX | 75089-0307 |
| Mr. Robert F. Hines | 340 Pleasant Road | Shreveport | LA | 71106 |
| Mr. M. Capre Reed | 3902 Sumner Rd., P.O. Box 29139 | Shreveport | LA | 71149-0139 |
| Mr. James D. Presbiter | 2720 Signal Parkway | Signal Hill | CA | 90755 |
| Mr. L. Webb Harle | 430 Oak Blvd. | Edinburg | NC | 27630 |
| Mr. David Quindlen | P.O. Box 3239 | Edinburg | SD | 57709 |
| Mr. Oswald Ann Anderson | 4001 Industrial Way | Bedford | CA | 94710 |
| Mr. Edward A. McElrath | 4417 Valley Road | Irish | PA | 17023 |
| Mr. James Kyan | 804 W. Diamond Ave., Suite 1300 | Odessaburg | MD | 20776 |
| Mr. Dale Elph | 1815 Wilkes Penn Way | Lancaster | PA | 17601 |
| Mr. James Shaw | P.O. Box 31311 | Billings | MT | 59107 |
| Mr. Ed Shale | 408 E. 23rd Avenue, P.O. Box 6690 | Flint | ME | 50501 |
| Mr. Howard J. Miller | 800 E. 16th Avenue | Zachary | ME | 49444 |
| Mr. Mike Stevens | 823 E. 14th, P.O. Box 1825 | St. Paul | SD | 57101 |
| Mr. Tim Higgins | 3611 West Coast Avenue, P.O. Box 2220 | Tulsa | OK | 74101 |
| Mr. Pamela Kinsley | 620 S. Edgar Street | York | PA | 17408 |
| Mr. Steven G. Philip | 1709 S. Lewis Street | Anaheim | CA | 92805 |
| Mr. James "Har" Penick | 1379 Hugo Drive | Mount Airy | NC | 27030 |
| Mr. Lucile Anderson | 8221 Alpha Avenue | Sacramento | CA | 95826 |
| Mr. Ann Smith, III | 5484 Technology Drive | Shreveport | LA | 71129 |
| Mr. Don Bully | 10491 Old Mansfield Road, Suite 130 | Sacramento | CA | 95823-2338 |
| Mr. Danny Upson | 9123 Johnston St | Little Rock | AR | 72204 |
| Mr. Gregory S. Hoyle | U.S. Rt. 23 West Old Woman Road | Bethesda | WV | 26201 |
| Mr. Jay E. Poylston | 841 N. 10000th Avenue | CLEARWATER | FL | 33765 |
| Mr. Walter Frank Dink, Jr. | 803 N. 2nd Street | Wilmington | NC | 28403 |
| Mr. John T. Sumner | 1101 State Road, P.O. Box 82513 | Belmont | CA | 90660-2513 |
| Mr. John Schmitt | P.O. Box 5935 | Jenny River | PA | 17740 |
| Mr. Harold Turner | 1200 North Lane | Crookland | CA | 95008 |
| Mr. Robert F. Wood | 2200 Monroe Street | York | PA | 17402 |
| Mr. James P. DeBack | 89 Shadell Ave., P.O. Box 75 | West Monroe | LA | 71284 |
| Mr. Richard A. Whitner | 23 Maple Street, P.O. Box 328 | Denver | PA | 17517 |
| Mr. Michael Koblakowski | 30 Batterson Park Road | Readington | CT | 06032 |
| Mr. Scott Wagner | 4904 Lincoln Highway West | Thomsonville | PA | 17364 |
| Mr. Kelvin Scott Chene | 4900 E. Vanden | Salt | OK | 73705 |
| Mr. Ken Smith | 1575 Hawthorn Dr. | Monroe | OH | 43077 |
| Mr. Douglas A. Stone | 3796 NW 11th Street | Miami | FL | 33126 |
| Mr. Jerry Lee Wynn | 30 Madison Drive | York | PA | 17406 |

SBCPA002451

| Director Name | Street Address | City | State | Zip |
|----------------------------------|--|----------------|-------|------------|
| Mr. Robert F. Kinsley | 2708 Water Street, P.O. Box 2886 | York | PA | 17405-2886 |
| Mr. James D. Bostel | 3743 Buckshaw Drive | Sacramento | CA | 95827 |
| Mr. David Fehonka | 105 Vineyard Parkway | Rochester | NY | 14606 |
| Mr. Scott Hoad | 1414 West 28th Street | Kansas City | MO | 64108-3804 |
| Mr. Michael Kuhn | 686 Elgin Lane | Burlington | IL | 60020-0338 |
| Mr. Greg Lammeth | 3908 McCall Road | McAllen | TX | 78501 |
| Mr. James D. Winer | 1299 Hanchberg Pike, P.O. Box 4425 | Lawrence | PA | 17604-4425 |
| Mr. Patrick X. Collins | 3945 Elmfield Dr., Suite 334 | Camp Hill | PA | 17011 |
| Mr. Richard A. Pusk | 234 E. Colorado Boulevard, Suite 302 | Portland | CA | 97101 |
| Mr. Lee E. Leeman | 7335 Rd 302 | Edinburg | TX | 77469 |
| Mr. George Kuhn | P.O. Box 284 | Burlington | NE | 68016 |
| Mr. Lewis Ross, Jr. | 6128 Haysfield Drive | Panama | FL | 32305 |
| Mr. Jeffrey Kilmer | 1909 McFarland Drive | Landers | PA | 17338 |
| Mr. Danny Graham | P.O. Box 408 | Roscoe | LA | 71273-0408 |
| Mr. Christine Bane | 909 Mandakunda Ave North | Golden Valley | MIN | 55427 |
| Mr. James Fisher III | 513 Stone Mill Drive, P.O. Box 29482 | Richmond | VA | 23242 |
| Mr. Daniel Luchinski | 304 E. Broadway | Salt | OR | 97101 |
| Mr. Michael D. Webb, III | 702 College Place | Williamport | PA | 17701 |
| Mr. Steven Young Monmouth | 1218 St. Charles Street | Houston | LA | 70040 |
| Mr. Steven Anderson | 17 East Meadow Avenue | Rubensville | PA | 15531 |
| Mr. Helen Y. Lathin | P.O. Box 373 | Ellenboro | PA | 17023 |
| Mr. Carmen Augustine | 883 Cordelia Street | Fort Dodge | NE | 50501 |
| Mr. Ronny H. Graham | P.O. Box 400 | Roscoe | LA | 71273-0400 |
| Mr. Randolph Fletcher | 501 Orange Street, Fletcher 500 Building | Augusta | GA | 30901 |
| Mr. Andrew Leach, Jr. McCook | 903 Outer Road | Orlando | FL | 32814 |
| Mr. Ian A. McDoug | 1500 Hamilton Rd. | Bozeman City | MT | 59711 |
| Mr. Daniel R. McCook | PO Box 1320 | Wilmington | NC | 28402 |
| Mr. C. Ken McPherson | 3051 Cordelia Street | Tomball | TX | 35173 |
| Mr. Van Whitty | 1239 Devonshire Drive | Salt Lake City | UT | 84108 |
| Mr. Paul C. McKittrick, Jr. | 100 Madison Drive, Suite 100 | Wachoburg | PA | 17367 |
| Mr. Kelly J. Dixon | P.O. Box 13118 | York | PA | 17405 |
| Mr. Dan Dittell | 2107 East Main Street | Jackson City | MO | 64102 |
| Mr. Bart Jones | 147 Shelby Road, P.O. Box 580 | Shelburne | LA | 71273-0580 |
| Mr. Charles A. "Pete" Lisle | 222 W. Lee Collins Blvd., Suite 1300 | Irving | TX | 75039-3403 |
| Mr. Phillip Terry | 9349 E. Paulina Pike | Jacksonville | FL | 40234 |
| Mr. Scott Hoad | 4013 W. Center Avenue | Madison | WI | 53709 |
| Mr. Robert Hoad | 123 East Commercial Street, Bldg. B | London | CA | 92601 |
| Mr. Tom Duff | 1000 East Main Street | Salt Lake City | UT | 84102 |
| Mr. Martin Zilberstein, Jr. | 74 Commerce Way | York | PA | 17405-0108 |
| Mr. Barry Douglas | 1497 Industrial Rd. Waterhouse Division, P.O. Box 1148 | Waterhouse | SC | 29166 |
| Mr. Cynthia A. Vito | 501 MMC Drive | Zachary | NC | 27897 |
| Mr. James Neiviger | 1441 Bunkeridge Drive | Madison | PA | 17057 |
| Mr. James W. Connell, Jr. | 2335 W. Umpqua | Phoenix | AZ | 85027 |
| Mr. Howard Rander | 4401 Foothill Avenue | Irwindale | CA | 91706 |
| Mr. Ronald J. Stone | 2077 Mustang Expressway | Alhambra | CA | 91803 |
| Mr. Christopher Hubert | 1124 Highway 313 | Wilson-Sears | PA | 18702 |
| Mr. Jeff Cummings | 3025 Judith Way | Sacramento | CA | 95815 |
| Mr. James R. Pugh | 1434 E. Wilbur Road | Salt | OR | 97102 |
| Mr. Michael (Mike) Sullivan, Jr. | 402 Commerce Ct. | Chickadee | NC | 27552 |
| Mr. Timothy J. Cullery | 1019 W16500 Greenway Circle | Monmouth Park | WI | 53051 |
| Mr. Matthew Fendley | 401 Douglas Lane | Philadelphia | PA | 19128 |
| Mr. Kenneth Daniel Roberts | 3000 Montgomery Road | Tulsa | PA | 18969 |
| Mr. Scott Wagner | 85 Bickford Road, P.O. Box 3006 | York | PA | 17403-3006 |
| Mr. Larry King, Jr. | 133 East Seventh Ave., P.O. Box 709 | York | PA | 17405-0709 |
| Mr. John Arnold | P.O. Box 3623 | Harrisburg | PA | 17109 |
| Mr. Scott Hoad | 16201 Valley Drive | Houston | TX | 77061 |
| Mr. Peter Williams | 1051 Howell Road | Edinburg | NC | 27037 |
| Mr. Lyle Moshberger | 6096 McKee Road | Madison | WI | 53719-5114 |
| Mr. Jeff Katz | 2360 N. Palmer Drive | Schaumburg | IL | 60173-3819 |
| Mr. Kerry Jantz | 1010 N. Industrial Blvd. | Eden | TX | 76029-3443 |
| Mr. James E. Lohmeyer | 7790 Puckett Street | Los Angeles | CA | 90040 |
| Mr. William E. Parker, Jr. | 1365 Highway 80 West, P.O. Box 3170 | Jackson | MS | 39207 |
| Mr. Richard Howard, III | P.O. Box 426 | South Boston | VA | 24592 |
| Mr. David R. Whitell | 4945 East Curry | Las Vegas | NV | 89115 |
| Mr. Howard Rander | 4401 Foothill Avenue | Irwindale | CA | 91706 |
| Mr. David A. Baker | 314 Main Street | Tad Wing | MD | 21066 |
| Mr. David McDaniel | P.O. Box 23788 | Salt Lake City | UT | 84123 |
| Mr. James MacDaniel | 23930 Eden Landing Road | Hayward | CA | 94543 |
| Mr. Randall Cross | 630 N. State Street, P.O. Box 1423 | York | PA | 17405 |
| Mr. Dale Vondra | 930 South Way | York | PA | 17404 |
| Mr. Rick M. Joseph, Jr. | 2000 Putney Lane | Syracuse | NY | 89436 |
| Mr. James Lee Kneeling | P.O. Box 239 | Wenona | WI | 54402-0239 |
| Mr. Joseph Bruchak | 939 Jackson Avenue | Valley Forge | PA | 19481 |
| Mr. Stephen F. White | 4150 Williams Road | San Jose | CA | 95129 |
| Mr. Michael Deane | One River Road | Venice | PA | 15147 |
| Mr. Ted DuCrest | 7011 Sunset & Gray Road | Downey | CA | 90241 |
| Mr. Steven H. Poole | 3125B State Ct. | Denver | CO | 80216 |
| Mr. David R. Kohnen | 4481 West Main Avenue | Pargo | MD | 20653 |
| Mr. Donald P. Miller | 1082 North Union Street, P.O. Box 1138 | Fortville | WI | 48930-1138 |
| Mr. James Kneeling | 2847 Elgin Road | Hillings | MT | 59102 |
| Mr. Charles Kneeling | 1181 Parkway Drive | Chickadee | NC | 27532 |

SBCPA002452

| Director Name | Street Address | City | State | Zip |
|----------------------------------|---|------------------|-------|------------|
| Mr. Ray O. Martin III | 2189 Mansfield Drive | Alhambra | LA | 71361 |
| Mr. Michael Perry Schell | 30 West Miller Lane, P.O. Box 9 | Tampa | FL | 33608 |
| Mr. Samuel Schwab | 111 South Orange St., Suite 13 | Cambridge | MD | 21613 |
| Mr. Robert Stithen | 720 E. 40th Street | Holland | MI | 48123 |
| Mr. Robert Brown | 4181 Gateway Park Boulevard | Sacramento | CA | 95834 |
| Mr. Richard Hapgood | 3909 Thon Oaks Road | Oray | IL | 60013 |
| Mr. Christopher Peterson | 2530 Xenia Lane | Minneapolis | MN | 55441 |
| Mr. Alan Schagen | 3619 Miller Road, P.O. Box 2408 | Kalamazoo | MI | 49003-2408 |
| Mr. Larry Conboy | 1325 Farnside Rd. | Madison | WI | 53713 |
| Mr. Thomas Auer | 7355 E. 84th Street | Englewood | CO | 80113-4223 |
| Mr. Franklin Gladstone | 40-01 31st. Ave. | Woodside | NY | 11377 |
| Mr. Walter Doolley | 3235 Avenue A | Boothman | PA | 18017 |
| Mr. Robert Smith | 415 Murray Street, P.O. Box 1309 | York | PA | 17408 |
| Mr. Doug Stewart | 404 Farnish Way | Anaheim | CA | 91806 |
| Mr. James R. Perbridge | 791 East Washington Blvd. | Los Angeles | CA | 90021 |
| Mr. Paul C. Saffler | 5130 Madison Avenue | Sacramento | CA | 95841 |
| Mr. Kenneth Vibel | 3610 Bush Street | Raleigh | NC | 27609 |
| Mr. Ed Hacks | 9600 W. Buena Vista Road, Suite B | Tulsa | OK | 74113 |
| Mr. Michael Havel | 1711 E. Shawnee Street, P.O. Box 1510 | Wichita | KS | 67219 |
| Mr. John Panny | 173 East Walnut Street | East Los | PA | 17336 |
| Mr. Steven Alley | 11111 Sunset Hills Rd., Suite 200 | Renton | WA | 98150 |
| Mr. Robert E. Miller | 327 N. Acadia Thruway | Staten Range | LA | 70086 |
| Mr. Kenneth Smith | 7747 East Ransome Ave., P.O. Box 1425 | Pasadena | CA | 91123-1425 |
| Mr. John Hunter | 2181 South Street | Moore | LA | 71361 |
| Mr. Robert Shusterman | 3423 Center Street | Rockford | IL | 61104 |
| Mr. Edward "Toby" Stephens | 185 Anglin Ave. | Fort Lauderdale | FL | 33312 |
| Mr. Dale Vandale | 500 Stella Way | York | PA | 17404 |
| Mr. Gary Sikes | 1309 South Washington Street | Jupiter | LA | 70663 |
| Mr. Robert L. Riddle | 1070 Robert Fulton Highway, P.O. Box 65 | Quincyville | PA | 17356 |
| Mr. Thomas VanDeGruen | 10800 Wood Trade Blvd. | Raleigh | NC | 27617 |
| Mr. Henry W. Stowers, Jr. | 4051 Old Roadside Pike, P.O. Box 14802 | Kennerly | TX | 77044 |
| Mr. James A. McNeill | P.O. Box 900 | Odessa | VA | 26156 |
| Mr. James Zachary, Jr. | 1305 Woodland Rd. | York | PA | 17408 |
| Mr. Greg Duffell | 803 South 16th Street, P.O. Box 1307 | Richburg | PA | 17353 |
| Mr. Jonathan G. Newman | P.O. Box 308 | Denver | PA | 17517 |
| Mr. David C. Chid | 2804 Satellite Street | Raymond | CA | 94543 |
| Mr. David P. Taffel | 6844 Hwy 90 East, P.O. Box 18890 | Lake Charles | LA | 70606 |
| Mr. John Adair Jr. | 4800 Oakdale Drive | Pasadena | CA | 22407 |
| Mr. Randy Thompson | 3229 E. 59th Street, Suite 100 | St. Paul | SD | 57104 |
| Mr. David Manning | 23 Stanley Street | Kathleen | TX | 37210-2133 |
| Mr. Bill Fox | 45-20 136th Ave | Manhasset | NY | 11376 |
| Mr. Andrew Louis McNeill, Sr. | 301 South Duane Ave., 2nd Floor | Eastonville | AR | 72801 |
| Mr. Eric K. Moe | P.O. Box 2447 | Columbia | GA | 31802 |
| Mr. Michael P. Kennedy | 4910 Highway Ferry Road | Meridenburg | PA | 17050 |
| Mr. Richard L. Thompson | P.O. Box 909 | Concord | VA | 24398 |
| Mr. Robert Randall | 71 Progress Avenue | Concord Township | PA | 18906-3396 |
| Mr. Jerry Mead | 420 East Fourth Street | St. Louis | IL | 60521 |
| Mr. Scott Anthony Berger | 3273 Reed Avenue | West Sacramento | CA | 95605 |
| Mr. David J. Hennes | 8111 Lyndale Avenue South | Minneapolis | MN | 55425-1296 |
| Mr. Dean Larson | 710 Larson Lane | St. Louis | IL | 60506 |
| Mr. Donald Baker | 3617 Belknap Road | St. Paul | TX | 77043-5303 |
| Mr. Allen Hatfield | 200 W. Ryegate Street | St. Paul | MN | 55117 |
| Mr. James Horvath | 25235 Hoover Road | Warren | MI | 48090 |
| Mr. Stephen F. Symes | 4020 Industrial Road | Harleburg | PA | 17110 |
| Mr. William Bradley Douglas | 325 E. Sunset Avenue, P.O. Box 1134 | Shreve | TX | 75091 |
| Mr. James Lamm | 471 Old Newport Blvd., Suite 205 | Newport Beach | CA | 92663 |
| Mr. Thomas Oshes | P.O. Box 190 | Edgemoor | NC | 27245 |
| Mr. John Smith | 1808 Industrial Highway | York | PA | 17402 |
| Mr. Peter Way | P.O. Box 3030 | Houston | TX | 77256 |
| Mr. Nathaniel W. Lee | 115 E. Capital, P.O. Box 2221 | Little Rock | AR | 72201-2221 |
| Mr. Nathan Lamm | 6908 Chapman Road | Urbana | GA | 30098 |
| Mr. Donald R. Hodge | 226 Industrial Park Drive | Marshallville | VA | 24112 |
| Mr. Timothy W. Wilkins | 4450 Viking Loop | Bozeman | LA | 71311 |
| Mr. Martin Thomas | 100 Willow Valley Lakes Drive | Willow Street | PA | 17394-9436 |
| Mr. J. Gary Langmaid | 548 Steel Way, P.O. Box 7066 | Lawrence | PA | 17004 |
| Mr. Jason Young | P.O. Box 215 | West Monroe | LA | 71294-0215 |
| Mr. Richard J. Kees | 130 Lee Industrial Blvd | Anaheim | GA | 30608 |
| Mr. Peter Hiltner | 1300 Bond Road | York | PA | 17406 |
| Mr. Charles E. "Chuck" Wolf, Jr. | 138 Mt. Zion Road, P.O. Box 3008 | York | PA | 17402 |
| Mr. Carl Vial | 2075 Lancia Road | York | PA | 17404 |

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

SBCPA002453

Raffles Insurance Limited
Fiscal Year End March 31, 2010

Schedule O - Section F - Additional Information

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

SBCPA002454

2010

FEDERAL STATEMENTS

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

STATEMENT 1
FORM 1120S, LINE 5
OTHER INCOME

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

STATEMENT 2
FORM 1120S, LINE 12
TAXES AND LICENSES

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

STATEMENT 3
FORM 1120S, LINE 19
OTHER DEDUCTIONS

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

SBCPA002455

4518

2010

FEDERAL STATEMENTS

PAGE 2

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

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

SECTION 263 A..... \$ -33,308.
TOTAL \$ -33,308.

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

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

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

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

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

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

CASH CONTRIBUTIONS - 50% LIMITATION..... \$ 10,300.
TOTAL \$ 10,300.

SBCPA002456

4519

2010

FEDERAL STATEMENTS

PAGE 3

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

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

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

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

| | <u>BEGINNING</u> | <u>ENDING</u> |
|---------------|--------------------|--------------------|
| DEPOSITS..... | \$ 121,283. | \$ 121,283. |
| TOTAL | <u>\$ 121,283.</u> | <u>\$ 121,283.</u> |

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

| | <u>BEGINNING</u> | <u>ENDING</u> |
|--------------------------|----------------------|----------------------|
| ACCRUED EXPENSES..... | \$ 1,167,935. | \$ 1,794,444. |
| DUE FROM AFFILIATES..... | 198,368. | 0. |
| TOTAL | <u>\$ 1,366,303.</u> | <u>\$ 1,794,444.</u> |

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

| | <u>BEGINNING</u> | <u>ENDING</u> |
|------------------------|-------------------|---------------|
| NOTE PAYABLE BANK..... | \$ 92,566. | \$ 0. |
| TOTAL | <u>\$ 92,566.</u> | <u>\$ 0.</u> |

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

| | |
|---------------------------------|-------------------|
| SECTION 263 A CURRENT YEAR..... | \$ 36,941. |
| TOTAL | <u>\$ 36,941.</u> |

SBCPA002457

4520

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

SBCPA002458

2010

FEDERAL STATEMENTS

PAGE 5

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

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

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

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

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

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

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

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

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

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

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

SBCPA002459

4522

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

03-50PM

9/12/11

FORM 1123S

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | COST / BASIS | BUS. PCT. | CLR 179 BONUS | SPECIAL DEPR. ALLOW. | PRIOR 179/ BONUS/ SP. DEPR. | PRIOR DEC BAL DEPR. | SALVAGE /BASIS RESULT | DEPR. BASIS | PRIOR DEPR. | CURRENT DEPR. | METHOD | LIFE | RATE | | |
|------------------------------|---------------------------|------------------|--------------|-----------------|--------------|---------------------|----------------------------|--------------------------------------|---------------------------|-----------------------------|----------------|----------------|------------------|--------|----------|------|--------|--------|
| AMORTIZATION | | | | | | | | | | | | | | | | | | |
| 152 | ORGANIZATION EXPENSE | 4/25/06 | | 175,000 | | | | | | | 175,000 | 58,334 | 116,666 | | S/L | 15 | | |
| 175 | GOODWILL | 4/25/06 | | 3,827,500 | | | | | | | 3,827,500 | 258,167 | 191,375 | | S/L | 15 | | |
| TOTAL AMORTIZATION | | | | 4,002,500 | | 0 | 0 | 0 | 0 | 0 | 4,002,500 | 313,501 | 308,041 | | | | | |
| AUTO / TRANSPORT EQUIPMENT | | | | | | | | | | | | | | | | | | |
| 155 | VEHICLES | 7/01/07 | | 35,411 | | | | | | | 35,411 | 25,213 | 3,059 | | 20008 HY | 5 | 40000 | |
| TOTAL AUTO / TRANSPORT EQUIP | | | | 35,411 | | 0 | 0 | 0 | 0 | 0 | 35,411 | 25,213 | 3,059 | | | | | |
| BUILDINGS | | | | | | | | | | | | | | | | | | |
| 1 | BUILDINGS - #1 | 7/01/01 | | 48,444 | | | | | | | 48,444 | 48,444 | 0 | | S/L | 15 | .06666 | |
| 31 | BUILDING #11 | 7/01/03 | | 5,487 | | | | | | | 5,487 | 2,692 | 251 | | 19008 MQ | 15 | .11940 | |
| 64 | BUILDING #6 | 8/31/95 | | 577,756 | | | | | | | 577,756 | 540,838 | 27,988 | | 15008 HY | 15 | | |
| 133 | BUILDING IMPROVEMENTS | 6/01/07 | | 230,497 | | | | | | | 230,497 | 15,026 | 4,433 | | S/L | MM | 36 | .02564 |
| 157 | BUILDING IMPROVEMENTS #7 | 2/25/08 | | 135,275 | | | | 67,638 | | | 67,637 | 8,808 | 4,337 | | 15008 HY | 15 | .10000 | |
| 158 | BUILDING IMPROVEMENTS #14 | 7/02/08 | | 5,860 | | | | 2,940 | | | 2,940 | 426 | 188 | | 15008 HY | 15 | .10000 | |
| 161 | BUILDING IMPROVEMENTS #4 | 7/13/09 | | 7,210 | | | | 3,605 | | | 3,605 | 135 | 260 | | 15008 MQ | 15 | .10000 | |
| 162 | BUILDING IMPROVEMENTS #12 | 7/01/09 | | 8,740 | | | | 4,370 | | | 4,370 | 164 | 316 | | 15008 MQ | 15 | .10000 | |
| 176 | BUILDING IMPROVEMENTS | 6/30/10 | | 31,259 | | | | | | | 31,259 | 0 | 435 | | S/L | MM | 36 | .01361 |
| TOTAL BUILDINGS | | | | 1,061,548 | | 0 | 0 | 78,553 | 0 | 0 | 972,965 | 618,533 | 37,908 | | | | | |

SBCPA002460

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 2

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| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | COST/ BASIS | BUS. PCT. | CLIP 179 BONUS | SPECIAL DEPR. ALLOW. | PRIOR 179/ BONUS/ SP. DEPR. | PRIOR DEC BAL DEPR. | SALVAGE BASIS RESULT | DEPR. BASIS | PRIOR DEPR. | METHOD | LIFE | DATE | CURRENT DEPR. |
|-----------------------------|---------------------------|---------------|-----------|----------------|--------------|----------------------|----------------------------|--------------------------------------|---------------------------|----------------------------|----------------|----------------|----------|------|-------|------------------|
| FURNITURE AND FIXTURES | | | | | | | | | | | | | | | | |
| 11 | OFFICE FURNITURE CORP | 7/01/91 | | 4,500 | | | | | | | 4,500 | 4,500 | 2000S HY | 7 | | 0 |
| 159 | FURNITURE & FIXTURES OFF. | 1/25/08 | | 4,200 | | | | 2,100 | | | 2,100 | 814 | 2000S HY | 7 | 28571 | 275 |
| TOTAL FURNITURE AND FIXTURE | | | | | | | | | | | | | | | | |
| | | | | 8,700 | | 0 | 0 | 2,100 | 0 | 0 | 6,600 | 5,317 | | | | 275 |
| IMPROVEMENTS | | | | | | | | | | | | | | | | |
| 28 | LEASEHOLD IMPROVEMENTS | 3/01/92 | | 14,719 | | | | | | | 14,719 | 14,719 | 1500S HY | 15 | | 0 |
| 109 | LEASEHOLD IMPROVEMENTS | 8/31/95 | | 66,197 | | | | | | | 66,197 | 61,968 | 1500S HY | 15 | | 3,172 |
| TOTAL IMPROVEMENTS | | | | | | | | | | | | | | | | |
| | | | | 80,916 | | 0 | 0 | 0 | 0 | 0 | 80,916 | 76,967 | | | | 3,172 |
| MACHINERY AND EQUIPMENT | | | | | | | | | | | | | | | | |
| 2 | EQUIPMENT #1 | 4/01/81 | | 558,778 | | | | | | | 558,778 | 558,778 | S/L | 5 | 20000 | 0 |
| 3 | EQUIPMENT #1 | 4/01/83 | | 2,500 | | | | | | | 2,500 | 2,500 | S/L | 5 | 20000 | 0 |
| 4 | EQUIPMENT #1 | 4/01/84 | | 2,708 | | | | | | | 2,708 | 2,708 | S/L | 5 | 20000 | 0 |
| 5 | EQUIPMENT #1 | 4/01/85 | | 92,280 | | | | | | | 92,280 | 92,280 | S/L | 5 | 20000 | 0 |
| 6 | EQUIPMENT #1 | 4/01/86 | | 6,287 | | | | | | | 6,287 | 6,287 | S/L | 5 | 20000 | 0 |
| 7 | CANOPY #1 | 11/01/88 | | 4,447 | | | | | | | 4,447 | 4,447 | 1500S HY | 15 | | 0 |
| 8 | SDH #1 | 11/01/89 | | 7,436 | | | | | | | 7,436 | 7,436 | 1500S HY | 15 | | 0 |
| 9 | TACQ II SAFE #1 | 2/01/91 | | 2,251 | | | | | | | 2,251 | 2,251 | 2000S HY | 7 | | 0 |
| 10 | VAPOR RECOVER & ATT. #1 | 4/01/91 | | 10,708 | | | | | | | 10,708 | 10,708 | 2000S HY | 7 | | 0 |
| 12 | OLIMARCO PUMPS #1 | 5/21/93 | | 47,548 | | | | | | | 47,548 | 47,548 | 2000S HY | 5 | | 0 |
| 13 | VAPOR VAC #1 | 12/15/93 | | 27,315 | | | | | | | 27,315 | 27,315 | 2000S HY | 7 | | 0 |
| 14 | G-SITES (3) #1 | 7/08/94 | | 10,000 | | | | | | | 10,000 | 10,000 | 2000S HY | 5 | | 0 |
| 15 | ICE MACHINE #1 | 8/03/94 | | 3,858 | | | | | | | 3,858 | 3,858 | 2000S HY | 7 | | 0 |
| 16 | EQUIPMENT #1 | 10/01/94 | | 41,515 | | | | | | | 41,515 | 41,515 | 2000S HY | 5 | | 0 |

SBCPA002461

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 3

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| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | COST/ BASIS | BUS. PCT. | OUR 179 BONUS | SPECIAL DEPR. ALLOW. | PRIOR 179/ BONUS/ SPECIAL DEPR. | PRIOR DEPR. BASIS | DEPR. BASIS | PRIOR DEPR. | METHOD | LIFE | DATE | CURRENT DEPR. |
|-----|------------------------|------------------|--------------|----------------|--------------|---------------------|----------------------------|---|-------------------------|----------------|----------------|----------|------|----------|------------------|
| 17 | EQUIPMENT #1 | 1/01/96 | | 18,624 | | | | | 18,624 | | 18,624 | 20038 HY | 5 | | 0 |
| 18 | EQUIPMENT #1 | 5/15/98 | | 25,253 | | | | | 25,253 | | 25,253 | 20038 HY | 3 | | 0 |
| 19 | EQUIPMENT #1 | 5/15/98 | | 1,779 | | | | | 1,779 | | 1,779 | 20038 HY | 5 | | 0 |
| 20 | PHONE LOC #8 | 1/15/99 | | 886 | | | | | 886 | | 886 | 20038 HY | 7 | | 0 |
| 21 | VIDEO SURVEILLANCE #1 | 10/15/98 | | 1,537 | | | | | 1,537 | | 1,537 | 20038 HY | 5 | | 0 |
| 22 | ICE MACHINE #1 | 9/15/00 | | 2,028 | | | | | 2,028 | | 1,865 | 20038 HY | 7 | | 0 |
| 23 | ID SCANNER #1 | 10/12/00 | | 944 | | | | | 944 | | 944 | 20038 HY | 5 | | 0 |
| 24 | ICE MACHINE #1 | 4/05/02 | | 2,270 | | | | | 2,270 | | 1,844 | 20038 HY | 7 | | 0 |
| 25 | HEAT PUMP/AC UNIT #1 | 4/25/02 | | 7,488 | | | | | 7,488 | | 6,084 | 20038 HY | 7 | | 0 |
| 26 | EQUIPMENT #1 | 7/01/03 | | 7,947 | | | | | 7,947 | | 7,947 | 20038 HQ | 5 | | 0 |
| 27 | ATMS #1 | 1/01/04 | | 1,529 | | | | | 1,529 | | 1,529 | 20038 HY | 5 | | 0 |
| 29 | RETAIL FUEL #11 | 9/18/02 | | 488,108 | | | | | 488,108 | | 261,315 | 15038 HY | 15 | 11/33/03 | 20,779 |
| 30 | SNOWAGE #11 | 12/27/02 | | 2,543 | | | | | 2,543 | | 1,253 | S/L HY | 15 | 11/33/03 | 128 |
| 32 | EQUIPMENT #11 | 8/05/09 | | 1,376 | | | | | 1,376 | | 1,376 | 20038 HY | 5 | | 0 |
| 33 | EQUIPMENT #11 | 9/17/02 | | 13,734 | | | | | 13,734 | | 11,157 | 20038 HY | 7 | | 0 |
| 34 | EQUIPMENT #11 | 9/17/02 | | 21,780 | | | | | 21,780 | | 17,684 | 20038 HY | 7 | | 0 |
| 35 | EQUIPMENT #11 | 9/18/02 | | 1,547,169 | | | | | 1,547,169 | | 1,258,919 | 20038 HY | 7 | | 0 |
| 36 | SCANNERS #11 | 10/14/02 | | 1,298 | | | | | 1,298 | | 1,134 | 20038 HY | 5 | | 0 |
| 37 | VIDEO SURVEILLANCE #11 | 12/30/02 | | 1,077 | | | | | 1,077 | | 940 | 20038 HY | 5 | | 0 |
| 38 | EQUIPMENT #11 | 7/01/03 | | 46,720 | | | | | 46,720 | | 46,720 | 20038 HQ | 5 | | 0 |
| 39 | ATM #11 | 1/21/04 | | 3,081 | | | | | 3,081 | | 3,081 | 20038 HY | 5 | | 0 |
| 40 | EQUIPMENT #11 | 5/15/05 | | 11,926 | | | | | 11,926 | | 11,229 | 20038 HY | 5 | | 0 |
| 41 | EQUIPMENT #12 | 9/17/02 | | 846,004 | | | | | 846,004 | | 687,254 | 20038 HY | 7 | | 0 |
| 42 | SCANNERS #12 | 10/14/02 | | 1,298 | | | | | 1,298 | | 1,134 | 20038 HY | 5 | | 0 |
| 43 | VIDEO SURVEILLANCE | 12/30/02 | | 1,077 | | | | | 1,077 | | 940 | 20038 HY | 5 | | 0 |
| 44 | ATM #12 | 1/24/04 | | 3,081 | | | | | 3,081 | | 3,081 | 20038 HY | 5 | | 0 |
| 45 | EQUIPMENT #13 | 9/17/02 | | 593,522 | | | | | 593,522 | | 448,992 | 20038 HY | 7 | | 0 |

SBCPA002462

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 4

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| NO. | DESCRIPTION | DATE ACQUIRED | DATE SEN D. | COST/ BASIS | BUS. PCT. | CLR 17% BONUS | SPECIAL DEPR. ALLOW. | PRIOR 17% BONUS/ SP. DEPR. | PRIOR DEC BAL DEPR. | SALVAGE BASIS RESULT | DEPR. BASIS | PRIOR DEPR. | METHOD | LIFE | BATE | CURRENT DEPR. |
|-----|-----------------------|------------------|----------------|----------------|--------------|---------------------|----------------------------|-------------------------------------|---------------------------|----------------------------|----------------|----------------|----------|------|------|------------------|
| 46 | SCANNERS #13 | 10/14/02 | | 966 | | | | | | | 966 | 756 | 20008 HY | 5 | | 0 |
| 47 | EQUIPMENT #13 | 7/01/03 | | 3,868 | | | | | | | 3,868 | 3,868 | 20008 MQ | 5 | | 0 |
| 48 | ATM #13 | 1/21/04 | | 3,081 | | | | | | | 3,081 | 3,081 | 20008 HY | 5 | | 0 |
| 49 | EQUIPMENT #14 | 12/23/02 | | 1,514,000 | | | | | | | 1,514,000 | 1,251,589 | 20008 HY | 7 | | 0 |
| 50 | EQUIPMENT #14 | 7/01/03 | | 5,126 | | | | | | | 5,126 | 5,126 | 20008 MQ | 5 | | 0 |
| 51 | ATM #14 | 1/21/04 | | 3,081 | | | | | | | 3,081 | 2,488 | 20008 HY | 5 | | 0 |
| 52 | EQUIPMENT #14 | 1/21/04 | | 27,082 | | | | | | | 27,082 | 27,082 | 20008 HY | 5 | | 0 |
| 53 | EQUIPMENT #14 | 6/15/05 | | 92,284 | | | | | | | 92,284 | 86,968 | 20008 HY | 5 | | 3,986 |
| 54 | EQUIPMENT #15 | 9/17/02 | | 534,437 | | | | | | | 534,437 | 434,177 | 20008 HY | 7 | | 0 |
| 55 | SCANNERS #15 | 10/02/02 | | 1,302 | | | | | | | 1,302 | 1,137 | 20008 HY | 5 | | 0 |
| 56 | VIDEO SURVEILLANCE | 12/24/02 | | 1,077 | | | | | | | 1,077 | 940 | 20008 HY | 5 | | 0 |
| 57 | ATM #15 | 1/21/04 | | 3,081 | | | | | | | 3,081 | 3,081 | 20008 HY | 5 | | 0 |
| 58 | PHONE SYSTEM #4 | 8/01/08 | | 950 | | | | | | | 950 | 950 | 20008 HY | 7 | | 0 |
| 59 | SAFE #4 | 8/01/08 | | 2,940 | | | | | | | 2,940 | 2,940 | 20008 HY | 7 | | 0 |
| 60 | FUEL PUMPS #4 | 8/01/08 | | 128,679 | | | | | | | 128,679 | 128,679 | 20008 HY | 5 | | 0 |
| 61 | STORE EQUIPMENT #4 | 8/01/08 | | 51,171 | | | | | | | 51,171 | 51,171 | 20008 HY | 7 | | 0 |
| 62 | STORAGE TANKS | 8/01/08 | | 25,925 | | | | | | | 25,925 | 25,925 | 20008 HY | 7 | | 0 |
| 63 | PUMPS #4 | 8/01/08 | | 1,843 | | | | | | | 1,843 | 1,843 | 20008 HY | 5 | | 0 |
| 64 | POS REGISTER #4 | 8/01/08 | | 18,745 | | | | | | | 18,745 | 18,745 | 20008 HY | 5 | | 0 |
| 65 | FUEL MONITOR #4 | 11/01/00 | | 13,911 | | | | | | | 13,911 | 13,911 | 20008 HY | 7 | | 0 |
| 66 | COKE DISPENSER (2) #4 | 11/01/02 | | 7,080 | | | | | | | 7,080 | 7,080 | 20008 HY | 7 | | 0 |
| 67 | CRACKS #4 | 11/15/00 | | 88,319 | | | | | | | 88,319 | 88,319 | 20008 HY | 5 | | 0 |
| 68 | VAPOR VAC #4 | 12/15/00 | | 34,144 | | | | | | | 34,144 | 34,144 | 20008 HY | 7 | | 0 |
| 69 | EQUIPMENT #4 | 9/25/04 | | 6,896 | | | | | | | 6,896 | 6,896 | 20008 HY | 5 | | 0 |
| 70 | EQUIPMENT #4 | 10/01/04 | | 37,680 | | | | | | | 37,680 | 37,680 | 20008 HY | 5 | | 0 |
| 71 | STORE EQUIPMENT | 11/20/05 | | 18,512 | | | | | | | 18,512 | 18,512 | 20008 HY | 7 | | 0 |
| 72 | SCRUBBER #4 | 1/01/07 | | 5,916 | | | | | | | 5,916 | 0 | 20008 MQ | 5 | | 0 |

SBCPA002463

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 5

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20-4680776

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| JNL | DESCRIPTION | DATE ACQUIRED | DATE SOLD | COST/ BASIS | BUS. PCT. | CUR. 179 BONUS | SPECIAL DEPR. ALLOW. | PRIOR 179/ BONUS/ SP. DEPR. | PRIOR DEC. BAL. DEPR. | SALVAGE /BASIS RETRACT | DEPR. BASIS | PRIOR DEPR. | METHOD | LIFE | DATE | CURRENT DEPR. |
|-----|--------------------------|------------------|--------------|----------------|--------------|----------------------|----------------------------|--------------------------------------|-----------------------------|------------------------------|----------------|----------------|--------|------|------|------------------|
| 73 | EQUIPMENT #4 | 6/15/98 | | 29,760 | | | | | | | 29,760 | 29,760 | 2000B | MQ | 3 | 0 |
| 74 | ICE CREAM FREEZER LOC 8 | 1/15/98 | | 8,162 | | | | | | | 8,162 | 8,162 | 2000B | HY | 5 | 0 |
| 75 | VIDEO SURVEILLANCE EQUIP | 10/15/99 | | 1,064 | | | | | | | 1,064 | 1,064 | 2000B | HY | 5 | 0 |
| 76 | ID SCANNER LOC 4 | 10/12/00 | | 944 | | | | | | | 944 | 944 | 2000B | HY | 5 | 0 |
| 77 | FTN DISPENSER #4 | 5/26/02 | | 3,770 | | | | | | | 3,770 | 3,770 | 2000B | HY | 5 | 0 |
| 78 | EQUIPMENT #4 | 7/01/03 | | 5,650 | | | | | | | 5,650 | 5,650 | 2000B | MQ | 5 | 0 |
| 79 | ATM #4 | 1/21/04 | | 1,529 | | | | | | | 1,529 | 1,529 | 2000B | HY | 5 | 0 |
| 80 | VIDEO SURVEILLANCE #4 | 1/31/04 | | 9,791 | | | | | | | 9,791 | 9,791 | 2000B | HY | 5 | 0 |
| 81 | EQUIPMENT #5 | 10/15/04 | | 686,187 | | | | | | | 686,187 | 686,187 | 2000B | HY | 5 | 0 |
| 82 | STORE EQUIPMENT #5 | 10/31/05 | | 10,535 | | | | | | | 10,535 | 10,535 | 2000B | HY | 7 | 0 |
| 83 | EQUIPMENT #5 | 1/01/06 | | 14,624 | | | | | | | 14,624 | 14,624 | 2000B | HY | 5 | 0 |
| 84 | SCANNERS #5 | 9/01/07 | | 2,488 | | | | | 2,488 | | 0 | 0 | 2000B | MQ | 5 | 0 |
| 85 | EQUIPMENT #5 | 8/15/08 | | 35,134 | | | | | | | 35,134 | 35,134 | 2000B | HY | 3 | 0 |
| 86 | VIDEO SURVEILLANCE #5 | 10/15/09 | | 1,064 | | | | | | | 1,064 | 1,064 | 2000B | HY | 5 | 0 |
| 87 | CAR WASH #5 | 12/05/09 | | 138,052 | | | | | | | 138,052 | 138,052 | 2000B | HY | 5 | 0 |
| 88 | SGN #5 | 3/01/00 | | 1,640 | | | | | | | 1,640 | 1,640 | 1900B | HY | 15 | 18182 |
| 89 | EQUIPMENT #5 | 3/01/00 | | 7,958 | | | | | | | 7,958 | 7,958 | 2000B | HY | 5 | 0 |
| 90 | ICE MACHINE #5 | 9/01/00 | | 2,028 | | | | | | | 2,028 | 1,865 | 2000B | HY | 7 | 0 |
| 91 | ID SCANNER #5 | 10/12/00 | | 944 | | | | | | | 944 | 944 | 2000B | HY | 5 | 0 |
| 92 | EQUIPMENT #5 | 7/01/03 | | 13,759 | | | | | | | 13,759 | 13,759 | 2000B | MQ | 5 | 0 |
| 93 | ATM #5 | 1/21/04 | | 1,529 | | | | | | | 1,529 | 1,529 | 2000B | HY | 5 | 0 |
| 95 | EQUIPMENT #6 | 8/31/05 | | 537,963 | | | | | | | 537,963 | 537,963 | 2000B | HY | 5 | 0 |
| 96 | EQUIPMENT #6 | 1/01/06 | | 19,624 | | | | | | | 19,624 | 19,624 | 2000B | HY | 5 | 0 |
| 97 | EQUIPMENT #6 | 6/15/08 | | 31,088 | | | | | | | 31,088 | 31,088 | 2000B | HY | 3 | 0 |
| 98 | FOUNTAIN EQUIPMENT #6 | 6/15/09 | | 5,988 | | | | | | | 5,988 | 5,988 | 2000B | HY | 5 | 0 |
| 99 | VIDEO SURVEILLANCE #6 | 10/15/09 | | 1,064 | | | | | | | 1,064 | 1,064 | 2000B | HY | 5 | 0 |
| 100 | ID SCANNER #6 | 10/12/00 | | 944 | | | | | | | 944 | 944 | 2000B | HY | 5 | 0 |

SBCPA002464

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 6

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20-4680776

9/12/11

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

SBCPA002465

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 7

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

SBCPA002466

9/30/10

2010 FEDERAL DEPRECIATION SCHEDULE

PAGE 8

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

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

SBCPA002467

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

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

9/12/11 03:50PM

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASIS | AMT DEPR | AMT PROG DEPR | AMT METHOD | AMT LIFE | AMT RATE | AMT DEPR | REG. INSTR | OWN EST. | POST-36 DEFR MUL | REAL PROP DEFR | LEAS PER 2002 PRES | SB (EX-2) ANNUITY |
|--|---------------------------|------------------|--------------|--------------|-------------|---------------------|---------------|-------------|-------------|-------------|---------------|-------------|------------------------|-------------------|-----------------------|----------------------|
| FORM 1120S | | | | | | | | | | | | | | | | |
| AUTO / TRANSPORT EQUIPMENT | | | | | | | | | | | | | | | | |
| 155 | VEHICLES | 7/01/07 | | 35,411 | | 20,663 | 15008 HY | 5 | .0000 | 4,424 | 3,059 | | -1,365 | | | 0 |
| TOTAL AUTO / TRANSPORT EQUIP | | | | 35,411 | 20,663 | | | | | 4,424 | 3,059 | | -1,365 | 0 | 0 | 0 |
| BUILDINGS | | | | | | | | | | | | | | | | |
| 1 | BUILDINGS - #1 | 7/01/01 | | 43,444 | | | | | | 0 | 0 | | | | | 0 |
| 31 | BUILDING #11 | 7/01/03 | | 5,487 | | 1,483 | 15008 MC | 15 | .11940 | 359 | 251 | | -138 | | | 0 |
| 94 | BUILDING #6 | 8/31/05 | | 57,736 | | 103,116 | 15008 HY | 20 | .18182 | 64,724 | 27,989 | | -37,205 | | | 0 |
| 130 | BUILDING IMPROVEMENTS | 5/01/07 | | 230,487 | | 15,026 | S/L MM | 39 | .02564 | 4,433 | 4,433 | | | | | 0 |
| 157 | BUILDING IMPROVEMENTS #7 | 2/20/08 | | 67,637 | | 9,838 | 15008 HY | 15 | .10000 | 4,337 | 4,337 | | | | | 0 |
| 158 | BUILDING IMPROVEMENTS #14 | 7/02/08 | | 2,940 | | 426 | 15008 HY | 15 | .10000 | 188 | 188 | | | | | 0 |
| 161 | BUILDING IMPROVEMENTS #4 | 7/13/08 | | 3,825 | | 135 | 15008 MC | 15 | .10000 | 250 | 250 | | | | | 0 |
| 182 | BUILDING IMPROVEMENTS #12 | 7/31/09 | | 4,370 | | 164 | 15008 MC | 15 | .10000 | 316 | 316 | | | | | 0 |
| 176 | BUILDING IMPROVEMENTS | 5/30/10 | | 31,259 | | | S/L MM | 39 | .01361 | 435 | 435 | | | | | 0 |
| TOTAL BUILDINGS | | | | 672,965 | 130,158 | | | | | 75,052 | 37,909 | | -37,143 | 0 | 0 | 0 |
| FURNITURE AND FIXTURES | | | | | | | | | | | | | | | | |
| 11 | OFFICE FURNITURE CORP | 7/01/01 | | 4,508 | | | 15008 HY | 10 | | 0 | 0 | | | | | 0 |
| 158 | FURNITURE & FIXTURES OFF. | 1/25/08 | | 2,100 | | 814 | 20008 HY | 7 | .28571 | 275 | 275 | | | | | 0 |
| TOTAL FURNITURE AND FIXTURE IMPROVEMENTS | | | | 6,608 | 814 | | | | | 275 | 275 | | 0 | 0 | 0 | 0 |

SBCPA002468

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 2

CLIENT PAIMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASIS | AMT DEPR | AMT PRIOR DEPR | AMT METHOD | AMT LIFE | AMT RATE | AMT DEPR | RES DEPR | OWN PCT | POST-86 DEPR ADJ | REAL PROP DEPR | LEAS PER PROP PRET | SB EX2D AMT |
|-------------------------|-------------------------|------------------|--------------|--------------|-------------|----------------------|---------------|-------------|-------------|-------------|-------------|------------|---------------------|-------------------|-----------------------|----------------|
| 28 | LEASEHOLD IMPROVEMENTS | 3/01/92 | | 14,719 | | 2,628 | 15008 HY | 20 | 40000 | 3,627 | | 0 | -3,627 | | | 0 |
| 100 | LEASEHOLD IMPROVEMENTS | 8/31/95 | | 66,167 | | 11,816 | 15008 HY | 20 | 19182 | 7,416 | 3,172 | | -4,244 | | | 0 |
| | TOTAL IMPROVEMENTS | | | 80,886 | | 14,444 | | | | 11,043 | 3,172 | | -7,871 | 0 | 0 | 0 |
| MACHINERY AND EQUIPMENT | | | | | | | | | | | | | | | | |
| 2 | EQUIPMENT #1 | 4/01/91 | | 568,778 | | | | | | 0 | | 0 | | | | 0 |
| 3 | EQUIPMENT #1 | 4/01/92 | | 2,520 | | | | | | 0 | | 0 | | | | 0 |
| 4 | EQUIPMENT #1 | 4/01/94 | | 2,708 | | | | | | 0 | | 0 | | | | 0 |
| 5 | EQUIPMENT #1 | 4/01/95 | | 92,280 | | | | | | 0 | | 0 | | | | 0 |
| 6 | EQUIPMENT #1 | 4/01/96 | | 6,287 | | | | | | 0 | | 0 | | | | 0 |
| 7 | CANOPY #1 | 11/01/98 | | 4,447 | | 465 | 15008 HY | 20 | | 0 | | 0 | | | | 0 |
| 8 | SIGN #1 | 11/01/99 | | 7,436 | | 1,162 | 15008 HY | 20 | | 0 | | 0 | | | | 0 |
| 9 | TACC II SAFE #1 | 2/01/91 | | 2,261 | | | 15008 HY | 10 | | 0 | | 0 | | | | 0 |
| 10 | VAPOR RECOVER & ATT. #1 | 4/01/91 | | 10,708 | | | 15008 HY | 10 | | 0 | | 0 | | | | 0 |
| 12 | GILBARCO PUMPS #1 | 5/21/93 | | 47,548 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 13 | VAPOR VAC #1 | 12/15/93 | | 27,315 | | | 15008 HY | 10 | | 0 | | 0 | | | | 0 |
| 14 | 6-SITES (3) #1 | 7/28/94 | | 10,000 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 15 | ICE MACHINE #1 | 8/01/94 | | 3,858 | | | 15008 HY | 10 | | 0 | | 0 | | | | 0 |
| 16 | EQUIPMENT #1 | 10/01/94 | | 41,516 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 17 | EQUIPMENT #1 | 1/01/96 | | 18,624 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 18 | EQUIPMENT #1 | 6/15/98 | | 25,253 | | | 15008 HY | 3 | | 0 | | 0 | | | | 0 |
| 19 | EQUIPMENT #1 | 6/15/98 | | 1,779 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 20 | PHONE LOC #8 | 1/15/99 | | 889 | | 54 | 15008 HY | 7 | | 0 | | 0 | | | | 0 |
| 21 | VIDEO SURVEILLANCE #1 | 10/15/99 | | 1,537 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 22 | ICE MACHINE #1 | 9/15/00 | | 2,028 | | 372 | 15008 HY | 7 | | 0 | | 0 | | | | 0 |
| 23 | ID SCANNER #1 | 10/12/00 | | 944 | | | 15008 HY | 5 | | 0 | | 0 | | | | 0 |
| 24 | ICE MACHINE #1 | 4/05/02 | | 2,270 | | 573 | 15008 HY | 7 | | 0 | | 0 | | | | 0 |

SBCPA002469

4532

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASIS | AMT PRIOR DEPR | AMT METHOD | AMT LIFE | AMT DATE | AMT DEPR | REG DEPR | OWN PCT | POST-36 DEPR ADJ | REAL PROP PROP DEPR | LEAS PER PROP DEPR | 9/30/10 AMT |
|-----|------------------------|---------------|-----------|-----------|----------------|------------|----------|----------|----------|----------|---------|------------------|---------------------|--------------------|-------------|
| 25 | HEAT PUMP/AC UNIT #1 | 4/25/02 | | 7,488 | 3,209 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 26 | EQUIPMENT #1 | 7/01/03 | | 7,947 | 3,456 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 27 | ATMS #1 | 1/01/04 | | 1,326 | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 29 | RETAIL FUEL #11 | 9/18/02 | | 468,108 | 117,088 | 15008 HY | 15 | 13333 | 35,271 | 20,779 | | -14,422 | | | 0 |
| 30 | SIGNAGE #11 | 12/27/02 | | 2,543 | 580 | S/L HY | 15 | 13333 | 186 | 128 | | -58 | | | 0 |
| 32 | EQUIPMENT #11 | 8/06/99 | | 1,376 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 33 | EQUIPMENT #11 | 9/17/02 | | 13,734 | 5,887 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 34 | EQUIPMENT #11 | 9/17/02 | | 21,790 | 9,337 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 35 | EQUIPMENT #11 | 9/18/02 | | 1,547,169 | 663,271 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 36 | SCANNERS #11 | 10/14/02 | | 1,298 | 324 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 37 | VIDEO SURVEILLANCE #11 | 12/30/02 | | 1,077 | 289 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 38 | EQUIPMENT #11 | 7/01/03 | | 46,720 | 20,315 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 39 | ATM #11 | 1/21/04 | | 3,081 | 1,833 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 40 | EQUIPMENT #11 | 6/15/05 | | 11,925 | 9,144 | 15008 HY | 5 | | 2,387 | 315 | | -1,572 | | | 0 |
| 41 | EQUIPMENT #12 | 9/17/02 | | 846,004 | 362,680 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 42 | SCANNERS #12 | 10/14/02 | | 1,298 | 324 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 43 | VIDEO SURVEILLANCE | 12/30/02 | | 1,077 | 289 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 44 | ATM #12 | 1/21/04 | | 3,081 | 1,833 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 45 | EQUIPMENT #13 | 9/17/02 | | 553,522 | 237,294 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 46 | SCANNERS #13 | 10/14/02 | | 866 | 216 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 47 | EQUIPMENT #13 | 7/01/03 | | 3,868 | 1,682 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 48 | ATM #13 | 1/21/04 | | 3,081 | 1,833 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 49 | EQUIPMENT #14 | 12/22/02 | | 1,916,000 | 646,909 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 50 | EQUIPMENT #14 | 7/01/03 | | 5,126 | 2,229 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 51 | ATM #14 | 1/21/04 | | 3,081 | 1,833 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 52 | EQUIPMENT #14 | 1/21/04 | | 27,002 | 16,121 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 53 | EQUIPMENT #14 | 6/15/05 | | 92,284 | 70,735 | 15008 HY | 5 | | 16,147 | 3,986 | | -12,161 | | | 0 |
| 54 | EQUIPMENT #15 | 9/17/02 | | 534,437 | 229,115 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |

9/12/11

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

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASS | AMT DEPR | AMT PRIOR DEPR | AMT METHOD | AMT LIFE | AMT DATE | AMT DEPR | REL DEPR | OWN PCT | POST-36 DEPR ADJ | REAL PROP DEPR | LEAS PER PROP DEPR | 59 (CZ) AMOUNT | 03-50-PM |
|-----|--------------------------|------------------|--------------|-------------|-------------|----------------------|---------------|-------------|-------------|-------------|-------------|------------|---------------------|-------------------|-----------------------|-------------------|----------|
| 55 | SCANNERS #15 | 10/02/02 | | 1,302 | | 325 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 56 | VIDEO SURVEILLANCE | 12/24/02 | | 1,077 | | 269 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 57 | ATM #15 | 1/21/04 | | 3,081 | | 1,833 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 58 | PHONE SYSTEM #4 | 8/01/08 | | 550 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 59 | SAFE #4 | 8/01/08 | | 2,940 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 60 | FUEL PUMPS #4 | 8/01/08 | | 128,679 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 61 | STORE EQUIPMENT #4 | 8/01/08 | | 51,171 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 62 | STORAGE TANKS | 8/01/08 | | 20,525 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 63 | PUMPS #4 | 8/01/08 | | 1,843 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 64 | POS REGISTER #4 | 8/01/09 | | 18,745 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 65 | FUEL MONITOR #4 | 11/01/00 | | 13,811 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 66 | CORE DISPENSER (2) #4 | 11/01/02 | | 7,080 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 67 | CONDOS #4 | 11/15/00 | | 88,319 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 68 | VAPOR VAC #4 | 12/15/00 | | 34,144 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 69 | EQUIPMENT #4 | 9/26/04 | | 6,895 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 70 | EQUIPMENT #4 | 10/01/04 | | 37,680 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 71 | STORE EQUIPMENT | 11/30/05 | | 19,512 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |
| 72 | SCUBA #4 | 1/01/07 | | 0 | | | 15008 MQ | 5 | | 0 | 0 | 0 | | | | | 0 |
| 73 | EQUIPMENT #4 | 6/15/08 | | 29,780 | | | 15008 MQ | 3 | | 0 | 0 | 0 | | | | | 0 |
| 74 | ICE CREAM FREEZER LOC 8 | 1/15/09 | | 8,182 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 75 | VIDEO SURVEILLANCE EQUIP | 10/15/09 | | 1,064 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 76 | ID SCANNER LOC 4 | 10/12/00 | | 944 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 77 | FTN DISPENSER #4 | 5/24/02 | | 3,770 | | 942 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 78 | EQUIPMENT #4 | 7/01/03 | | 5,930 | | 2,457 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | | 0 |
| 79 | ATM #4 | 1/21/04 | | 1,529 | | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 80 | VIDEO SURVEILLANCE #4 | 1/31/04 | | 9,791 | | 5,826 | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 81 | EQUIPMENT #5 | 10/15/04 | | 655,187 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | | 0 |
| 82 | STORE EQUIPMENT #5 | 10/31/05 | | 10,535 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | | 0 |

SBCPA002471

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

CLIENT PAMAZ CONSOLIDATED WESTERN CORPORATION 20-4680776

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT. BASIS | AMT. PRIOR DEPR. | AMT. METHOD | AMT. LIFE | AMT. DATE | AMT. DEPR. | REG. DEPR. | OWN. PCT. | POST-86 DEPR. ADJ. | REAL PROP. POST. | LEAS. PER. PROP. POST. | 91 (OLD) AMT. | 03-50PM |
|-----|-----------------------|---------------|-----------|------------|------------------|-------------|-----------|-----------|------------|------------|-----------|--------------------|------------------|------------------------|---------------|---------|
| 83 | EQUIPMENT #5 | 1/01/96 | | 14,524 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 84 | SCANNERS #5 | 5/01/97 | | 0 | | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 | |
| 85 | EQUIPMENT #5 | 6/15/98 | | 35,134 | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 | |
| 86 | VIDEO SURVEILLANCE #5 | 10/15/99 | | 1,064 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 87 | CAR WASH #5 | 12/06/99 | | 130,062 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 88 | SSN #5 | 3/01/00 | | 1,640 | 388 | 15008 HY | 15 | 1/1/02 | 171 | 86 | | -82 | | | 0 | |
| 89 | EQUIPMENT #5 | 3/01/00 | | 7,898 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 90 | ICE MACHINE #5 | 5/01/00 | | 2,008 | 372 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 | |
| 91 | ID SCANNER #5 | 10/12/00 | | 944 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 92 | EQUIPMENT #5 | 7/01/00 | | 12,759 | 5,982 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 | |
| 93 | ATM #5 | 1/21/04 | | 1,529 | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 95 | EQUIPMENT #5 | 8/31/95 | | 537,963 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 96 | EQUIPMENT #5 | 1/01/96 | | 19,624 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 97 | EQUIPMENT #5 | 6/15/98 | | 31,088 | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 | |
| 98 | FOUNTAIN EQUIPMENT #5 | 6/15/98 | | 5,988 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 99 | VIDEO SURVEILLANCE #5 | 10/15/99 | | 1,064 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 100 | ID SCANNER #5 | 10/12/00 | | 944 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 101 | EQUIPMENT #5 | 7/01/00 | | 3,314 | 1,441 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 | |
| 102 | ATM #5 | 1/21/04 | | 1,529 | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 104 | EQUIPMENT #7 | 1/01/96 | | 420,174 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 105 | SCANNER #7 | 7/31/97 | | 0 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 106 | EQUIPMENT #7 | 6/15/98 | | 23,641 | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 | |
| 107 | FOUNTAIN #7 | 6/15/98 | | 6,545 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 108 | VIDEO SURVEILLANCE #7 | 10/15/99 | | 1,064 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 109 | ID SCANNER #7 | 10/12/00 | | 944 | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |
| 110 | ICE MACHINE #7 | 2/04/02 | | 1,500 | 644 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 | |
| 111 | EQUIPMENT #7 | 7/01/00 | | 8,241 | 3,984 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 | |
| 112 | ATM #7 | 1/21/04 | | 1,529 | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 | |

SBCPA002472

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 6

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

| JOL | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASIS | AMT DEPR | AMT PRIOR DEPR | AMT METHOD | AMT LIFE | AMT DATE | AMT DEPR | REG. DEPR | OWN PCT. | POST-JOB DEPRADJ. | REAL PROP POST | LEAS PER PROP INSE | 59 (EX2) AMOUNT |
|-----|---------------------------|------------------|--------------|--------------|-------------|----------------------|---------------|-------------|-------------|-------------|--------------|-------------|----------------------|-------------------|-----------------------|--------------------|
| 113 | PHONE #9 | 8/01/99 | | 1,866 | | 116 | 15008 HY | 7 | | 0 | 0 | 0 | | | | 0 |
| 114 | EQUIPMENT #9 | 8/06/99 | | 572,714 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 115 | SCANNERS #9 | 8/15/99 | | 1,462 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 116 | FLOOR SCRUBBER #9 | 11/15/99 | | 6,212 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 117 | FOUNTAIN EQUIPMENT #9 | 4/01/00 | | 10,082 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 118 | ID SCANNER #9 | 10/12/00 | | 944 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 119 | ATM #9 | 1/21/04 | | 1,529 | | 910 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 120 | EQUIPMENT CORP | 6/15/95 | | 18,887 | | | 15008 HY | 10 | | 0 | 0 | 0 | | | | 0 |
| 121 | EQUIPMENT CORP | 6/15/98 | | 5,800 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 122 | FURNITURE CORP | 6/15/98 | | 59,350 | | 12,868 | 15008 HY | 10 | | 0 | 0 | 0 | | | | 0 |
| 123 | EQUIPMENT CORP | 6/15/98 | | 437 | | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 |
| 124 | SEN LLC #8 | 1/15/99 | | 3,713 | | 876 | 15008 HY | 15 | 22222 | 473 | 265 | 0 | -258 | | | 0 |
| 125 | VIDEO SURVEILLANCE CORP | 10/15/99 | | 2,802 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 126 | COPPER CORPORATE | 1/05/01 | | 6,719 | | 580 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 127 | HP LASERJET CORP | 4/25/02 | | 1,802 | | 400 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 128 | EQUIPMENT CORP | 6/15/05 | | 1,622 | | 1,244 | 15008 HY | 5 | | 284 | 71 | 0 | -213 | | | 0 |
| 129 | COMPUTER EQUIPMENT CORP | 10/31/95 | | 71,976 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 130 | SOFTWARE CORP | 1/01/96 | | 8,132 | | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 |
| 131 | SOFTWARE CORP | 6/01/96 | | 8,520 | | | 15008 HY | 3 | | 0 | 0 | 0 | | | | 0 |
| 132 | COMPUTER EQUIPMENT | 12/01/96 | | 5,076 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 133 | COMPUTER CORP | 1/31/97 | | 0 | | 0 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 134 | LAPTOP COMPUTER CORP | 5/31/97 | | 0 | | 0 | 15008 MQ | 5 | | 0 | 0 | 0 | | | | 0 |
| 135 | INTERNET COMPUTER CORP | 5/15/98 | | 1,806 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 136 | FAX AND PRINTER CORP | 9/15/98 | | 810 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 137 | COMPUTER & DIGITAL CAMERA | 10/15/98 | | 2,824 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 138 | STORE COMPUTERS #1,4,5,7 | 11/15/98 | | 6,835 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 139 | COMPUTER | 9/12/00 | | 2,149 | | | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 140 | HP EPC COMPUTER | 4/26/01 | | 2,851 | | 237 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |

SBCPA002473

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 7

CLIENT PAMIAZ

CONSOLIDATED WESTERN CORPORATION

20-4690776

9/12/11

03:50PM

| NO. | DESCRIPTION | DATE ACQUIRED | DATE SOLD | AMT BASIS | AMT DEPR | AMT PRIOR DEPR | AMT METHOD | AMT LIFE | AMT DATE | AMT DEPR | REG. DEPR | OWN PCT. | POST-JE DEPR ADJ. | REAL PROP DEPR | LEAS PER PROP DEPR | 99 (EXD) AMOUNT |
|-----------------------------|--------------------------|------------------|--------------|--------------|-------------|----------------------|---------------|-------------|-------------|-------------|--------------|-------------|----------------------|-------------------|-----------------------|--------------------|
| 141 | PERCON FALCON 6EA | 10/05/01 | | 7,438 | | 620 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 142 | HP LASER JET 6 EA | 10/05/01 | | 2,563 | | 213 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 143 | COMPUTER #1 | 10/11/01 | | 1,495 | | 124 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 144 | OFFICE PC 4 EA | 10/20/01 | | 7,288 | | 590 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 145 | WIN 2000 SERVER | 10/21/01 | | 15,000 | | 1,250 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 146 | PCS #4 & 5 | 10/21/01 | | 3,657 | | 305 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 147 | HP PROCURE SWITCH 24 POR | 11/13/01 | | 1,139 | | 92 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 148 | COMPUTER #6 | 11/27/01 | | 1,425 | | 119 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 149 | 3 TOSHIBA LAPTOPS | 8/25/02 | | 4,480 | | 1,119 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 150 | LAPTOP | 5/25/03 | | 1,565 | | 652 | 15008 HY | 5 | | 0 | 0 | 0 | | | | 0 |
| 151 | COMPUTERS | 6/15/05 | | 11,624 | | 8,866 | 15008 HY | 5 | | 2,031 | 501 | | -1,530 | | | 0 |
| 154 | EQUIPMENT | 6/01/07 | | 134,653 | | 78,571 | 15008 HY | 5 | .40000 | 16,825 | 11,534 | | -5,191 | | | 0 |
| 156 | COMPUTERS | 7/01/07 | | 220,446 | | 128,631 | 15008 HY | 5 | .40000 | 27,545 | 18,046 | | -8,489 | | | 0 |
| 160 | COMPUTERS | 5/01/08 | | 17,347 | | 9,280 | 20008 MQ | 5 | .40000 | 2,570 | 2,570 | | | | | 0 |
| 163 | EQUIPMENT #1 | 7/13/08 | | 4,923 | | 798 | 20008 MQ | 5 | .40000 | 1,256 | 1,256 | | | | | 0 |
| 164 | CARWASH EQUIPMENT # 4 | 12/31/09 | | 70,215 | | 3,511 | 20008 MQ | 5 | .40000 | 20,012 | 20,012 | | | | | 0 |
| 165 | EQUIPMENT # 5 | 7/13/08 | | 5,842 | | 876 | 20008 MQ | 5 | .40000 | 1,480 | 1,480 | | | | | 0 |
| 166 | EQUIPMENT #6 | 7/13/08 | | 3,898 | | 585 | 20008 MQ | 5 | .40000 | 994 | 994 | | | | | 0 |
| 167 | EQUIPMENT # 7 | 11/15/08 | | 714 | | 36 | 20008 MQ | 5 | .40000 | 203 | 203 | | | | | 0 |
| 168 | EQUIPMENT # 8 | 10/06/08 | | 2,016 | | 101 | 20008 MQ | 5 | .40000 | 575 | 575 | | | | | 0 |
| 169 | EQUIPMENT # 11 | 7/13/08 | | 6,945 | | 1,042 | 20008 MQ | 5 | .40000 | 1,771 | 1,771 | | | | | 0 |
| 170 | EQUIPMENT # 13 | 7/13/08 | | 4,367 | | 655 | 20008 MQ | 5 | .40000 | 1,114 | 1,114 | | | | | 0 |
| 171 | EQUIPMENT # 14 | 11/10/08 | | 714 | | 36 | 20008 MQ | 5 | .40000 | 203 | 203 | | | | | 0 |
| 172 | EQUIPMENT # 15 | 11/10/08 | | 18,039 | | 902 | 20008 MQ | 5 | .40000 | 5,141 | 5,141 | | | | | 0 |
| 173 | EQUIPMENT # 99 | 12/30/08 | | 747 | | 37 | 20008 MQ | 5 | .40000 | 213 | 213 | | | | | 0 |
| 174 | EQUIPMENT # 12 | 11/02/08 | | 1,201 | | 60 | 20008 MQ | 5 | .40000 | 342 | 342 | | | | | 0 |
| 177 | MACHINERY & EQUIPMENT | 3/02/10 | | 79,216 | | | 20008 HY | 5 | .40000 | 11,882 | 11,882 | | | | | 0 |
| TOTAL MACHINERY AND EQUIPME | | | | 10,512,430 | 2,888,927 | | | | | 148,716 | 104,720 | | -41,985 | 0 | 0 | 0 |

SBCPA002474

4537

9/30/10

2010 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE 8

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

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

SBCPA002475

2010

FEDERAL SUPPLEMENTAL INFORMATION

PAGE 1

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

RAFFLES INSURANCE LIMITED
FISCAL YEAR END MARCH 31, 2010

STATEMENT 16

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

STATEMENT 17

CATEGORY 3 FILERS ADDITIONAL FILING REQUIREMENT

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

N/A

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

N/A

SBCPA002476

2010

ARIZONA FILING INSTRUCTIONS

CLIENT PAMAZ

CONSOLIDATED WESTERN CORPORATION

20-4680776

9/12/11

03:50PM

FORM TO FILE:

FORM 120S - 2010 ARIZONA S CORPORATION INCOME TAX RETURN

SIGNATURE:

SIGN AND DATE FORM 120S, PAGE 2.

PAYMENT:

NO PAYMENT IS REQUIRED.

WHEN TO FILE:

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

WHERE TO FILE:

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

OTHER INSTRUCTIONS:

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

SBCPA002477

120S

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

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

(69) Check box if: ☐ This is a first return ☐ Name change ☐ Address change
 A Arizona apportionment: (check only one) Multistate S corporations only.
☐ AIR Carrier ☐ STANDARD Sales Factor ☐ ENHANCED Sales Factor
 B Is this the corporation's final Arizona return? ☒ Yes ☐ No
 If yes, check one: ☐ Dissolved ☐ Withdrawn ☒ Merged/Reorganized
 List EIN of the successor corporation, if any: **86-0436995**
 C Does the S corporation conduct business within and without Arizona? ☐ Yes ☒ No
 D Will a composite return be filed on Form 140NR? ☐ Yes ☒ No
 E Total number of nonresident individual shareholders: **2**
 F Total number of resident individual shareholders: **1**
 G Total number of entity shareholders (See instructions): **1**

(82) CHECK BOX IF:
 Return filed under extension. ☒ **287**
 REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

| | |
|------|-------------|
| (81) | (66) |
| 1 | -1,051,218. |

1 Total distributive income (loss) — from federal Form 1120-S, Schedule K

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

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

SBCPA002478

Schedule C - Shareholder Information

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

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

A201001L 05/05/10

SBCPA002480

Nonresident Shareholder's Share of
Income and Deductions

2010

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

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

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

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

SHAREHOLDER 1

ADOR 10128 (10)
Previous ADOR 91-0026

AZ0A0201L 10/01/10

(2010)

SBCPA002481

Nonresident Shareholder's Share of
Income and Deductions

2010

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

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

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

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

SHAREHOLDER 2

ADOR 10238 (10)
Previous ADOR 91-0026

AZSAR0201L 10/01/10

(2010)

SBCPA002482

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

2010

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

If EIN has changed, list prior number 86-0436995

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

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

Check one:

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

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

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

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

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

SIGNATURE AND VERIFICATION

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

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

SBCPA002483

Consolidated Western Corp.
Balance Sheet
9/30/10

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

SBCPA002484

Consolidated Western Corp.
Balance Sheet
9/30/10

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

SBCPA002485

Consolidated Western Corp
Income Statement
9/30/2010

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

SBCPA002486

Consolidated Western Corp
Income Statement
9/30/2010

| | Superpumper | BWH | CWC | Total | Adjustment DR | CR | Adjusted Balance |
|--------------------------|--------------|------------|------------|--------------|------------------|-----------|---------------------|
| w/off loans | | | 136,659.78 | 136,659.78 | | | 136,659.78 |
| Accounting | | | 17,685.70 | 17,685.70 | | | 17,685.70 |
| Amortization | | | | | 308,040.67 | | 308,040.67 |
| Airplane | | | 127,439.39 | 127,439.39 | | | 127,439.39 |
| Automobile | | | 20.00 | 20.00 | | | 20.00 |
| Bank Charges | 33,017.79 | 252.00 | 72.00 | 33,341.79 | | | 33,341.79 |
| Cash Over/Short | 11,228.53 | | | 11,228.53 | | | 11,228.53 |
| Computer Expense | 113,852.38 | 4,202.10 | | 118,054.48 | | | 118,054.48 |
| Contributions | 10,300.00 | | | 10,300.00 | | | 10,300.00 |
| Credit Card Discounts | 1,041,546.53 | | | 1,041,546.53 | | | 1,041,546.53 |
| Customer Relations | 451.05 | | | 451.05 | | | 451.05 |
| Depreciation | 285,000.00 | | | 285,000.00 | | 56,649.00 | 228,351.00 |
| Discounts Given | (446,687.50) | | | (446,687.50) | | | (446,687.50) |
| Dues - Nondeductible | 8,298.23 | 140.00 | | 8,438.23 | | | 8,438.23 |
| Employee Relations | 6,929.45 | | | 6,929.45 | | | 6,929.45 |
| Equipment Lease & Rental | 13,915.00 | | | 13,915.00 | | | 13,915.00 |
| Garbage Expense | 29,281.67 | | | 29,281.67 | | | 29,281.67 |
| Interest Expense | 66,586.12 | | | 66,586.12 | | | 66,586.12 |
| Insurance Expense | 236,753.10 | 4,057.40 | | 240,810.50 | | | 240,810.50 |
| Lease Expense | 3,291,935.82 | 364,880.69 | | 3,656,816.51 | | | 3,656,816.51 |
| Inventory Services | 21,600.00 | | | 21,600.00 | | | 21,600.00 |
| Legal Fees | 13,993.46 | | 214,949.23 | 228,942.69 | | | 228,942.69 |
| License Fees | 37,102.09 | 90.00 | | 37,192.09 | | | 37,192.09 |
| Misc Expense | 1,755.82 | | | 1,755.82 | | | 1,755.82 |
| Office | 318.71 | | | 318.71 | | | 318.71 |
| Outside Services | | | 19,259.76 | 19,259.76 | | | 19,259.76 |
| Pest Control | 237.20 | | 140,776.10 | 140,776.10 | | | 140,776.10 |
| Postage | 1,135.79 | | | 1,135.79 | | | 1,135.79 |
| Professional Fees | 176,721.18 | 16.50 | | 176,737.68 | | | 176,737.68 |

SBCPA002487

Consolidated Western Corp
Income Statement
9/30/2010

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

SBCPA002488

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

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

SBCPA002489

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

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

SBCPA002490

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

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

SBCPA002491

CWC
263A
9/30/2010

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

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

SBCPA002493

Filing Instructions

Snowshoe Petroleum, Inc.

Form 8879-S

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

Taxable Year Ended December 31, 2010

Date Due: AS SOON AS POSSIBLE.

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

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

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

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

COPY

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10/07/2011 10:53 AM

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

OMB No. 1545-1863

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

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

Name of corporation

SNOWSHOE PETROLEUM, INC.

Employer identification number

Part I Tax Return Information (Whole dollars only)

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

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

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

Officer's PIN: check one box only

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

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

Officers signature ▶ SALVATORE MORABITO Date ▶ Title ▶ OFFICER

Part III Certification and Authentication

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

do not enter all zeros

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

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

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

For Paperwork Reduction Act Notice, see instructions.

Form **8879-S** (2010)

DAA

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

OMB No. 1545-0233

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

Identifying number

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

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

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering
postal code)).**Note. See instructions before completing this form.****Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804****1a** Enter the form code for the return that this application is for (see below)

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

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

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

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

6 0

7 Total payments and credits (see instructions)

7 0

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

8 0

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

Form 7004 (Rev. 12-2008)

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Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

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

| | | | |
|---|------------------------------|--|---|
| A S election effective date 09/29/10 | TYPE OR PRINT | Name SNOWSHOE PETROLEUM, INC. | D Employer identification number |
| B Business activity code number (see instructions) 551112 | | Number, street, and room or suite no. If a P.O. box, see instructions. | E Date incorporated 09/29/2010 |
| C Check if Sch. M-3 attached <input type="checkbox"/> | | City or town, state, and ZIP code | F Total assets (see instructions) \$ 2,615,207 |
| G Is the corporation electing to be an S corporation beginning with this tax year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 2553 if not already filed | | | |
| H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input checked="" type="checkbox"/> Amended return STMT 1 (5) <input type="checkbox"/> S election termination or revocation | | | |
| I Enter the number of shareholders who were shareholders during any part of the tax year 2 | | | |

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

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

| | | | | |
|-------------------------------|---|--|---|---|
| Sign Here | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. | | May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| | Signature of officer SALVATORE MORABITO | Date | OFFICER | |
| Paid Preparer Use Only | Print/Type preparer's name DAVID J. D'ARATA, CPA | Preparer's signature DAVID J. D'ARATA, CPA | Date 10/07/11 | Check <input checked="" type="checkbox"/> if self-employed PTIN P00286858 |
| | Firm's name DANSA & D'ARATA LLP | Firm's EIN | | |
| | Firm's address 361 DELAWARE AVE BUFFALO, NY 14202 | Phone no. 716-842-3900 | | |

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2010)

DAA

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Schedule A Cost of Goods Sold (see instructions)

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

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

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

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

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

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

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

If "Yes," attach explanation.

Schedule B Other Information (see instructions)

| | Yes | No |
|--|-----|----------|
| 1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ | | |
| 2 See the instructions and enter the: a Business activity ▶ MANAGEMENT COMPANY b Product or service ▶ MANAGEMENT COMPANY | | |
| 3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a qualified subchapter S subsidiary election made? | | X |
| 4 Has this corporation filed, or is it required to file, Form 8818, Material Advisor Disclosure Statement, to provide information on any reportable transaction? ▶ <input type="checkbox"/> | | X |
| 5 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. ▶ <input type="checkbox"/> | | |
| 6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ | | |
| 7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ | | |
| 8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1 | | X |
| 9 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions | | X |

Schedule K Shareholders' Pro Rata Share Items

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

Form 1120S (2010)

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

Page 3

| Shareholders' Pro Rata Share Items (continued) | | Total amount |
|---|--|---------------------------------------|
| Deductions | 11 Section 179 deduction (attach Form 4562) SEE STMT 5 | 11 1,116 |
| | 12a Contributions SEE STMT 6 | 12a 620 |
| | b Investment interest expense | 12b |
| | c Section 581e(2) expenditures (1) Type ▶ (2) Amount ▶ | 12c(2) |
| | d Other deductions (see instructions) Type ▶ | 12d |
| Credits | 13a Low-income housing credit (section 42(j)(5)) | 13a |
| | b Low-income housing credit (other) | 13b |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3458) | 13c |
| | d Other rental real estate credits (see instructions) Type ▶ | 13d |
| | e Other rental credits (see instructions) Type ▶ | 13e |
| | f Alcohol and cellulosic biofuel fuels credit (attach Form 6478) | 13f |
| | g Other credits (see instructions) Type ▶ | 13g |
| | 14a Name of country or U.S. possession ▶ | |
| Foreign Transactions | b Gross income from all sources | 14b |
| | c Gross income sourced at shareholder level Foreign gross income sourced at corporate level | 14c |
| | d Passive category | 14d |
| | e General category | 14e |
| | f Other (attach statement) Deductions allocated and apportioned at shareholder level | 14f |
| | g Interest expense | 14g |
| | h Other Deductions allocated and apportioned at corporate level to foreign source income | 14h |
| | i Passive category | 14i |
| | j General category | 14j |
| | k Other (attach statement) Other information | 14k |
| | l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 14l |
| | m Reduction in taxes available for credit (attach statement) | 14m |
| | n Other foreign tax information (attach statement) | |
| | Alternative Minimum Tax (AMT) Items | 15a Post-1986 depreciation adjustment |
| b Adjusted gain or loss | | 15b |
| c Depletion (other than oil and gas) | | 15c |
| d Oil, gas, and geothermal properties -- gross income | | 15d |
| e Oil, gas, and geothermal properties -- deductions | | 15e |
| f Other AMT items (attach statement) | | 15f |
| Items Affecting Shareholder Basis | 16a Tax-exempt interest income | 16a |
| | b Other tax-exempt income | 16b |
| | c Nondeductible expenses | 16c |
| | d Distributions (attach statement if required) (see instructions) | 16d 230,769 |
| | e Repayment of loans from shareholders | 16e |
| Other Information | 17a Investment income | 17a |
| | b Investment expenses | 17b |
| | c Dividend distributions paid from accumulated earnings and profits | 17c |
| | d Other items and amounts (attach statement) | |
| Reconciliation | 18 income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i | 18 -122,906 |

Form 1120S (2010)

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

Page 4

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

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

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

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

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

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

DAA

Form 1120S (2010)

Superpumper 000277

4563

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

(59)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2010Attachment
Sequence No. **67**

Name(s) shown on return

SNOWSHOE PETROLEUM, INC.

Identifying number

Business or activity to which this form relates

PASS-THROUGH EXPENSE FROM K-1**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

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

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)**

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

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

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

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

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

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

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

Part IV Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2010)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Superpumper 000280

4566

Federal Statements

10/7/2011 10:53 AM

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

Description

TO CORRECT THE PASSTHROUGH INCOME FROM SUPERPUMPER, INC.

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

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

Federal Statements

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

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

Federal Statements

10/7/2011 10:53 AM

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

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

Federal Statements

10/7/2011 10:53 AM

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

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

Federal Statements

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

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

Federal Statements

10/7/2011 10:53 AM

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

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

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

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

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

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

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

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

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

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

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

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

7-12

Superpumper 000286

4572

Federal Statements
Edward Bayuk

10/7/2011 10:53 AM

Schedule K-1, Box 11 - Section 179 Deduction

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

Superpumper 000287

4573

Federal Statements
Salvatore Morabito

10/7/2011 10:53 AM

Schedule K-1, Box 11 - Section 179 Deduction

| Description | Shareholder Amount |
|-----------------------------|-----------------------|
| SECTION 179 - PERSONAL PROP | 558 |
| TOTAL | 558 |

Superpumper 000288

Federal Statements

10/7/2011 10:53 AM

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

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

Superpumper 000289

4575

Federal Statements

10/7/2011 10:53 AM

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

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

Superpumper 000290

4576

Federal Statements

10/7/2011 10:53 AM

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

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

Superpumper 000291

4577

Filing Instructions

Snowshoe Petroleum, Inc. and Sub.

Form 1120S

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

Taxable Year Ended December 31, 2011

Date Due: AS SOON AS POSSIBLE.

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

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

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

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

COPY

Superpumper 000193

4578

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0047

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

For calendar year 2011 or tax year beginning

ending

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

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

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

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

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2011)

DAA

Superpumper 000194

4579

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

Page 2

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

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

Form 1120S (2011)

| Shareholders' Pro Rata Share Items (continued) | | Total amount |
|---|--|--------------------|
| Deductions | 11 Section 179 deduction (attach Form 4562) | 11 |
| | 12a Contributions See Stmt 5 | 12a 2,500 |
| | b Investment interest expense | 12b |
| | c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶ | 12c(2) |
| | d Other deductions (see instructions) Type ▶ | 12d |
| Credits | 13a Low-income housing credit (section 42(j)(5)) | 13a |
| | b Low-income housing credit (other) | 13b |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3408) | 13c |
| | d Other rental real estate credits (see instructions) Type ▶ | 13d |
| | e Other rental credits (see instructions) Type ▶ | 13e |
| | f Alcohol and cellulosic biofuel fuels credit (attach Form 8478) | 13f |
| | g Other credits (see instructions) Type ▶ | 13g |
| Foreign Transactions | 14a Name of country or U.S. possession ▶ | 14a |
| | b Gross income from all sources | 14b |
| | c Gross income sourced at shareholder level | 14c |
| | Foreign gross income sourced at corporate level | 14d |
| | d Passive category | 14e |
| | e General category | 14e |
| | f Other (attach statement) | 14f |
| | Deductions allocated and apportioned at shareholder level | 14g |
| | g Interest expense | 14h |
| | h Other | 14h |
| | Deductions allocated and apportioned at corporate level to foreign source income | 14i |
| | i Passive category | 14j |
| | j General category | 14k |
| k Other (attach statement) | 14k | |
| Other information | 14l | |
| l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued | 14m | |
| m Reduction in taxes available for credit (attach statement) | 14m | |
| n Other foreign tax information (attach statement) | | |
| Alternative Minimum Tax (AMT) Items | 15a Post-1980 depreciation adjustment | 15a |
| | b Adjusted gain or loss | 15b |
| | c Depletion (other than oil and gas) | 15c |
| | d Oil, gas, and geothermal properties - gross income | 15d |
| | e Oil, gas, and geothermal properties - deductions | 15e |
| | f Other AMT items (attach statement) | 15f |
| Items Affecting Shareholder Basis | 16a Tax-exempt interest income | 16a |
| | b Other tax-exempt income | 16b |
| | c Nondeductible expenses | 16c 664 |
| | d Distributions (attach statement if required) (see instructions) | 16d 644,336 |
| | e Repayment of loans from shareholders | 16e |
| Other Information | 17a Investment income | 17a 191,423 |
| | b Investment expenses | 17b |
| | c Dividend distributions paid from accumulated earnings and profits | 17c |
| | d Other items and amounts (attach statement) | |
| Reconciliation | 18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14i | 18 -382,581 |

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

Page 4

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

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

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

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

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

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

DAA

-om 1120S (2011)

Superpumper 000197

4582

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

OMB No. 1545-0123

2011

Employer identification number (EIN)

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

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

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

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

OMB No. 1545-2225

Name

Snowshoe Petroleum, Inc. and Sub.

Employer identification number

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

9a Check all methods used for valuing closing inventory:

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

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

For Paperwork Reduction Act Notice, see instructions.

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

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

2011

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

Final K-1

Amended K-1

OMB No. 1545-0130

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

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

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

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

Schedule K-1 (Form 1120S) 2011

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4585

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

2011

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

Final K-1

Amended K-1

OMB No. 1545-0139

671111

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

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

* See attached statement for additional information.

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

Schedule K-1 (Form 1120S) 2011

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Superpumper 000201

4586

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

Name of corporation

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

OMB No. 1545-0047

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

Employer identification number

Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a Did the corporation prepare a certified audited non-tax-basis income statement for the period ending with or within this tax year? (See instructions if multiple non-tax-basis income statements are prepared.)

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

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

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

- 2 Enter the income statement period: Beginning
- 01/01/11
- Ending
- 12/31/11

- 3a Has the corporation's income statement been restated for the income statement period on line 2?

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

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

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

- 4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1

4a **-382,678**

- b Indicate accounting standard used for line 4a (see instructions):

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

- 5a Net income from nonincludible foreign entities (attach schedule)

5a _____

- b Net loss from nonincludible foreign entities (attach schedule and enter as a positive amount)

5b _____

- 6a Net income from nonincludible U.S. entities (attach schedule)

6a _____

- b Net loss from nonincludible U.S. entities (attach schedule and enter as a positive amount)

6b _____

- 7a Net income (loss) of other foreign disregarded entities (attach schedule)

7a _____

- b Net income (loss) of other U.S. disregarded entities (except qualified subchapter S subsidiaries) (attach schedule)

7b _____

- c Net income (loss) of other qualified subchapter S subsidiaries (QSubs) (attach schedule)

7c _____

- 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach schedule)

8 _____

- 9 Adjustment to reconcile income statement period to tax year (attach schedule)

9 _____

- 10 Other adjustments to reconcile to amount on line 11 (attach schedule)

10 _____

- 11 Net income (loss) per income statement of the corporation. Combine lines 4 through 10

11 **-382,678**

Note. Part I, line 11, must equal Part II, line 26, column (a).

- 12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

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

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

Schedule M-3 (Form 1120S) 2011

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4587

Name of corporation

Employer identification number

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

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

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

Name of corporation

Employer identification number

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

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

Schedule M-3 (Form 1120S) 2011

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

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2011Attachment
Sequence No **179**

Name(s) shown on return

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Business or activity to which this form relates

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

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

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

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

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

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

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

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

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

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

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

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

Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2011)

DAA

Superpumper 000205

4590

Snowshoe Petroleum, Inc. and Sub.

Form 4562 (2011)

Page 2

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

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

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

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

Section B—Information on Use of Vehicles

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

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

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

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

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

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

Amortization

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

DAA

Form 4562 (2011)

Superpumper 000206

4591

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

For Paperwork Reduction Act Notice, see instructions.

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

DAA

Superpumper 000207

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[illegible]

Income Statement (see instructions)

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

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

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

Balance Sheet

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

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

Form 5471 (Rev. 12-2011)

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

Page 4

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

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

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

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

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

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

Form 5471 (Rev. 12-2011)

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

OMB No. 1545-0046

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

Name of person filing Form 5471:

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Name of foreign corporation

Raffles Insurance Limited, c/o Kensington Mgmt Grp

| Important: Enter amounts in functional currency. | (a) Post-1986 Undistributed Earnings (post-86 section 959(c)(3) balance) | (b) Pre-1987 E&P Not Previously Taxed (pre-87 sec. 959(c)(3) balance) | (c) Previously Taxed E&P (see instructions) (sections 959(c)(1) and (2) balances) | | | (d) Total Section 964(a) E&P (combine columns (a), (b), and (c)) |
|---|--|---|---|---|------------------------|--|
| | | | (i) Earnings Invested in U.S. Property | (ii) Earnings Invested in Excess Passive Assets | (iii) Subpart F Income | |
| 1 Balance at beginning of year | -6,246,166 | | | | 19,853,289 | 13,607,123 |
| 2a Current year E&P | 24,473,241 | | | | | |
| b Current year deficit in E&P | | | | | | |
| 3 Total current and accumulated E&P not previously taxed (line 1 plus line 2a or line 1 minus line 2b) | 18,227,075 | 0 | | | | |
| 4 Amounts included under section 951(a) or reclassified under section 959(c) in current year | 24,473,241 | | | | 24,473,241 | |
| 5a Actual distributions or reclassifications of previously taxed E&P | | | | | 22,829,417 | |
| b Actual distributions of nonpreviously taxed E&P | | | | | | |
| 6a Balance of previously taxed E&P at end of year (line 1 plus line 4, minus line 5a) | | | | | 21,497,113 | |
| b Balance of E&P not previously taxed at end of year (line 3 minus line 4, minus line 5b) | -6,246,166 | 0 | | | | |
| 7 Balance at end of year. (Enter amount from line 6a or line 6b, whichever is applicable.) | -6,246,166 | 0 | 0 | 0 | 21,497,113 | 15,250,947 |

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

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

SCHEDULE O
(Form 5471)

(Rev. December 2005)

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

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

OMB No. 1545-0047

Name of person filing Form 5471:

Snowshoe Petroleum, Inc. and Sub.

Identifying number

Name of foreign corporation:

Raffles Insurance Limited, c/o Kensington Mgmt Grp

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

To Be Completed by U.S. Officers and Directors

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

To Be Completed by U.S. Shareholders

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

Section A-General Shareholder Information

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

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

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

Section C-Acquisition of Stock

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

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

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

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

Section D-Disposition of Stock

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

Section E-Organization or Reorganization of Foreign Corporation

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

Section F-Additional Information

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

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

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

Form **8916-A**

Supplemental Attachment to Schedule M-3

OMB No. 1545-2061

Department of the Treasury
Internal Revenue Service

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

2011

Name of common parent

Snowshoe Petroleum, Inc. and Sub.

Employer identification number

Name of subsidiary

Employer identification number

Cost of Goods Sold

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

For Paperwork Reduction Act Notice, see page 4.

Form **8916-A** (2011)

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Superpumper 000214

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub

Consolidated Report
Form 1120S, Page 1

FYE: 12/31/2011

| | COMBINED TOTALS | ELIMINATIONS Snowshoe Eliminations | ADJUSTMENTS | CONSOLIDATED Snowshoe Petroleum, Inc. and Sub |
|--|-----------------|--|-------------|--|
| 1 a Merchant card and third-party payments | | | | |
| 1 b Gross receipts or sales | 96,228,913 | -1,070,552 | | 89,158,361 |
| 1 c Total | 96,228,913 | -1,070,552 | | 89,158,361 |
| 1 d Less returns and allowances | | | | |
| 1 e Net receipts or sales | 96,228,913 | -1,070,552 | | 89,158,361 |
| 2 Cost of goods sold | 76,617,799 | | | 76,617,799 |
| 3 Gross profit | 19,611,114 | | | 12,540,562 |
| 4 Net gain or (loss) from operations | | | | |
| 5 Other income | | | | |
| 6 Total income | 19,611,114 | -1,070,552 | | 12,540,562 |
| 7 Compensation of officers | 507,634 | | | 507,634 |
| 8 Salaries and wages | 2,418,154 | | | 2,418,154 |
| 9 Repairs and maintenance | 323,458 | | | 323,458 |
| 10 Bad debts | 294 | | | 294 |
| 11 Rent's | 4,862,922 | | | 4,862,922 |
| 12 Taxes and licenses | 589,233 | | | 589,233 |
| 13 Interest | 177,019 | | | 177,019 |
| 14 Depreciation | 354,518 | | | 354,518 |
| 15 Depletion | | | | |
| 16 Advertising | | | | |
| 17 Pension, profit-sharing, etc., plans | | | | |
| 18 Employee benefit programs | | | | |
| 19 Other deductions | | | | |
| 20 Total deductions | 14,723,134 | -1,070,552 | | 13,652,582 |
| 21 Ordinary business income (loss) | -2,111,019 | 9 | | -2,111,018 |

SNOWSHOESC Snowshoe Petroleum, Inc. and Sub.

Consolidated Report
Form 1120S, Page 1

FYE: 12/31/2011

| | PARENT Snowshoe Petroleum, Inc. | SUBSIDIARY Superpumper, Inc. |
|--|---------------------------------------|---------------------------------|
| 1 a Merchant card and third-party payments | | |
| 1 b Gross receipts or sales | 1,190,080 | 89,005,839 |
| 1 c Total | 1,190,080 | 89,005,839 |
| 1 d Less returns and allowances | | |
| 1 e Net receipts or sales | 1,190,080 | 89,005,839 |
| 2 Cost of goods sold | | 76,617,784 |
| 3 Gross profit | 1,190,080 | 12,388,055 |
| 4 Net gain or (loss) from Form 4197 | | |
| 5 Other income | | |
| 6 Total income | 1,190,080 | 12,388,055 |
| 7 Compensation of officers | 507,634 | |
| 8 Salaries and wages | | 2,419,156 |
| 9 Repairs and maintenance | | 123,458 |
| 10 Bad debts | | 256 |
| 11 Rents | | 4,862,929 |
| 12 Taxes and licenses | 23,327 | 565,962 |
| 13 Interest | | 177,079 |
| 14 Depreciation | | 354,578 |
| 15 Depletion | | |
| 16 Advertising | | |
| 17 Pension, profit-sharing, etc., plans | | |
| 18 Employee benefit programs | | |
| 19 Other deductions | | |
| 20 Total deductions | 1,027,969 | 4,360,754 |
| 21 Ordinary business income (loss) | 1,558,990 | 13,163,153 |
| | -368,910 | -742,109 |

Superpumper 000217

SNOWSHO CSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

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

SNOWSHOOSC Snowshoe Petroleum, Inc. and Sub.

FYE: 12/31/2011

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

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

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

SNOWSHO CSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

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

Superpumper 000222

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

PARENT SUBSIDIARY
Snowshoe Petroleum, Inc. Superpumper, Inc.

| Assets | | | |
|--------------------------------------|---|-----------|------------|
| 1 | Cash | 191,054 | 810,343 |
| 2 a | Trade notes and accounts receivable | | 1,974,627 |
| 2 b | Less allowance for bad debts | | |
| 3 | Inventory | | 1,476,137 |
| 4 | U.S. government obligations | | |
| 5 | Tax-exempt securities | 39,898 | 402,140 |
| 6 | Other current assets | | 7,902,224 |
| 7 | Loans to shareholders | | |
| 8 | Mortgage and real estate loans | | |
| 9 | Other investments | 2,348,261 | 31,602 |
| 10 a | Buildings and other depreciable assets | | 12,350,494 |
| 10 b | Less accumulated depreciation | | 10,968,577 |
| 11 a | Depletable assets | | |
| 11 b | Less accumulated depletion | | |
| 12 | Land (net of any amortization) | | |
| 13 a | Intangible assets (amortizable only) | | 3,527,500 |
| 13 b | Less accumulated amortization | | 516,334 |
| 14 | Other assets | | 172,034 |
| 15 | Total assets | 2,615,207 | 15,567,568 |
| Liabilities and Shareholders' Equity | | | |
| 16 | Accounts payable | 4,171 | 1,219,485 |
| 17 | Mortgages, notes, and bonds payable in less than 1 year | | 1,997,259 |
| 18 | Other current liabilities | 587 | 1,884,789 |
| 19 | Loans from shareholders | | |
| 20 | Mortgages, notes, and bonds payable in 1 year or more | 1,905,679 | 7,117,142 |
| 21 | Other liabilities | | |
| 22 | Capital stock | | 10,000 |
| 23 | Additional paid-in capital | 1,659,094 | 5,833,558 |
| 24 | Retained earnings | -354,242 | 6,622,325 |
| 25 | Adjustments to shareholders' equity | | |
| 26 | Less cost of treasury stock | | |
| 27 | Total liabilities and shareholders' equity | 2,615,207 | 15,567,568 |

Superpumper 000223

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

| | COMBINED TOTALS | ELIMINATIONS Snowshoe Eliminations | ADJUSTMENTS | CONSOLIDATED Snowshoe Petroleum, Inc. and Sub. |
|--|-----------------|--|-------------|---|
| Assets | | | | |
| 1 Cash | 569,595 | | | 569,595 |
| 2 a Trade notes and accounts receivable | 162,936 | | | 162,936 |
| 3 Less allowance for bad debts | | | | |
| 3 Inventories | 1,357,065 | | | 1,357,065 |
| 4 U.S. government obligations | | | | |
| 5 Tax-exempt securities | | | | |
| 6 Other current assets | | | | |
| 7 Loans to shareholders | | | | |
| 8 Mortgage and real estate loans | 6,554,142 | | | 6,554,142 |
| 9 Other investments | 2,349,360 | | | |
| 10 a Buildings and other depreciable assets | 12,428,016 | -2,378,461 | | 10,049,555 |
| 10 b Less accumulated depreciation | 11,523,130 | | | |
| 11 a Depreciable assets | | | | |
| 11 b Less accumulated depreciation | | | | |
| 12 Land (net of any amortization) | | | | |
| 13 a Intangible assets (amortizable only) | 3,827,100 | | | 3,827,100 |
| 13 b Less accumulated amortization | 165,501 | | | 365,501 |
| 14 Other assets | 547,723 | | | 547,723 |
| 15 Total assets | 16,376,947 | -2,378,461 | | 13,998,486 |
| Liabilities and Shareholders' Equity | | | | |
| 16 Accounts payable | 854,426 | | | 854,426 |
| 17 Mortgages, notes, and bonds payable in less than 1 year | 10,833 | | | 37,835 |
| 18 Other current liabilities | 4,467,549 | | | 4,967,504 |
| 19 Loans from shareholders | | | | |
| 20 Mortgages, notes, and bonds payable in 1 year or more | 1,673,284 | | | 1,673,284 |
| 21 Other liabilities | | | | |
| 22 Capital stock | 10,000 | | | 10,000 |
| 23 Additional paid-in capital | 6,452,650 | -2,378,461 | | 4,074,189 |
| 24 Retained earnings | 1,680,349 | | | 1,680,349 |
| 25 Adjustments to shareholders' equity | | | | |
| 26 Less cost of treasury stock | | | | |
| 27 Total liabilities and shareholders' equity | 16,016,047 | 2,378,461 | | 13,637,586 |

Superpumper 000224

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum, Inc.

SUBSIDIARY
Superpumper, Inc.

| Assets | | |
|--------------------------------------|---|------------|
| 1 | Cash | 575 |
| 2 a | Trade notes and accounts receivable | 869,422 |
| 2 b | Loss allowance for bad debts | 162,036 |
| 3 | Inventories | 1,387,089 |
| 4 | U.S. government obligations | |
| 5 | Tax-exempt securities | |
| 6 | Other current assets | 5,564,142 |
| 7 | Loans to shareholders | |
| 8 | Mortgages and real estate loans | |
| 9 | Other investments | 2,318,261 |
| 10 a | Buildings and other depreciable assets | |
| 10 b | Less accumulated depreciation | 12,428,016 |
| 11 a | Depletable assets | 11,123,199 |
| 11 b | Less accumulated depletion | |
| 12 | Land (net of any amortization) | |
| 13 a | Intangible assets (amortizable only) | 3,827,508 |
| 13 b | Less accumulated amortization | 765,561 |
| 14 | Other assets | 58,346 |
| 15 | Total assets | 449,177 |
| | | 2,828,519 |
| Liabilities and Shareholders' Equity | | |
| 16 | Accounts payable | 859,426 |
| 17 | Mortgages, notes, and bonds payable in less than 1 year | 37,835 |
| 18 | Other current liabilities | 4,867,664 |
| 19 | Loans from shareholders | |
| 20 | Mortgages, notes, and bonds payable in 1 year or more | 169,807 |
| 21 | Other liabilities | |
| 22 | Capital stock | 10,908 |
| 23 | Additional paid-in capital | 1,859,504 |
| 24 | Retained earnings | 5,823,558 |
| 25 | Adjustments to shareholders' equity | 265,442 |
| 26 | Less cost of treasury stock | 1,414,804 |
| 27 | Total liabilities and shareholders' equity | 2,828,519 |
| | | 13,248,034 |

Superpumper 000225

SNOWSHOOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

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

FYE: 12/31/2011

PARENT
Snowshoe
Petroleum Inc.

SUBSIDIARY
Superpumper, Inc.

Schedule M-2

Accumulated Adjustments Account

| | | | |
|---|---|----------|-----------|
| 1 | Balance at beginning of tax year | -153,475 | 2,197,263 |
| 2 | Ordinary income from page 1, line 12 | | |
| 3 | Other additions | 389,513 | 191,423 |
| 4 | Loss from page 1, line 21 | 368,910 | 742,188 |
| 5 | Other reductions | 684 | 2,590 |
| 6 | Combine lines 1 through 5 | -163,735 | 1,664,078 |
| 7 | Distributions other than dividend distributions | | |
| 8 | Balance at end of tax year | -163,735 | 679,318 |

Other Adjustments Account

| | | | |
|---|----------------------------------|---|---|
| 1 | Balance at beginning of tax year | 0 | 0 |
| 2 | Other additions | | |
| 3 | Other reductions | | |

Combine lines 1 through 5

| | | | |
|---|---|--|--|
| 6 | Combine lines 1 through 5 | | |
| 7 | Distributions other than dividend distributions | | |
| 8 | Balance at end of tax year | | |

Shareholders' Undistributed Taxable Income

Previously Taxed

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

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

FYE: 12/31/2011

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

SNOWSHOESC Snowshoe Petroleum, Inc. and Sub.

**Consolidated Report
Form 1125-A**

FYE: 12/31/2011

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

Superpumper 000229

Consolidated Report
Form 4562

FYE 12/31/2011

| | COMBINED TOTALS | ELIMINATIONS Snowshoe Eliminations | ADJUSTMENTS | CONSOLIDATED Snowshoe Petroleum Inc. and Sub |
|--|-----------------|--|-------------|---|
| Part I - Section 179 | | | | |
| 2 Total cost of section 179 property placed in service | | | | |
| 6 Realized property | | | | |
| 7 Listed property | | | | |
| 8 Total elected cost | | | | |
| 9 Tentative deduction | | | | |
| 10 Carryover of disallowed deduction from prior year | | | | |
| 12 Section 179 expense deduction | | | | |
| 13 Carryover of disallowed deduction to next year | | | | |
| Part II - Special Depreciation Allowance and Other Depreciation | | | | |
| 14 Special depreciation allowance for qualified property | 45,074 | | | 45,074 |
| 15 Property subject to 68(c)(1) | | | | |
| 16 Other depreciation (including ACS) | | | | |
| Part III - MACRS Depreciation | | | | |
| 17 MACRS deductions for assets placed in service before current year | 308,706 | | | 308,706 |
| General Depreciation System (GDS) | | | | |
| 19 a 3-year property | | | | |
| 19 b 5-year property | | | | |
| 19 c 7-year property | | | | |
| 19 d 10-year property | | | | |
| 19 e 15-year property | | | | |
| 19 f 20-year property | | | | |
| 19 g 25-year property | | | | |
| 19 h 21.5-year residential rental property | | | | |
| 19 i Nonresidential real property | | | | |
| Alternative Depreciation System (ADS) | | | | |
| 20 a Class 110 | | | | |
| 20 b 12-year | | | | |
| 20 c 10-year | | | | |
| Part IV - Summary | | | | |
| 21 Listed property | | | | |
| 22 Total depreciation | 354,374 | | | 354,374 |
| 23 Section of basis attributable to 252A cost | | | | |
| 24 Amortization - current year | 755,167 | | | 755,167 |
| 25 Amortization - prior years | 255,167 | | | 255,167 |
| 26 Total amortization | | | | |

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

FYE: 12/31/2011

Consolidated Report
Form 4562

PARENT
Snowshoe
Petroleum Inc.

SUBSIDIARY
Superpumper, Inc

Part I - Section 179

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

Part II - Special Depreciation Allowance
and Other Depreciation

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

General Depreciation System (GDS)

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

Alternative Depreciation System (ADS)

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

Part IV - Summary

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

45,074

100,706

791

151,018

755,167

155,167

Superpumper 000231

Federal Statements

FYE: 12/31/2011

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

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

| EIN | Name | Percent Owned | QSub Election |
|-----|------------------|---------------|---------------|
| | Superpumper, Inc | 100.000 | Yes |

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

Federal Statements

FYE: 12/31/2011

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

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

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

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

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

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

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

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

Federal Statements

FYE: 12/31/2011

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

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

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

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

Federal Statements

FYE: 12/31/2011

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

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

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

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

Federal Statements

FYE: 12/31/2011

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

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

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

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

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

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

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

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

17-20

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Raffles Insurance Limited, c/o Kensington Mgmt Grp

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

FYE: 12/31/2011

Federal Statements
Edward Bayuk

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

| Description | Shareholder Amount |
|---------------------------|-----------------------|
| Subpart F Income from CFC | \$ 269,757 |
| Total | \$ 269,757 |

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

| Description | Shareholder Amount |
|----------------------------|-----------------------|
| Page 1 Meals/Entertainment | \$ 332 |
| Total | \$ 332 |

Superpumper 000245

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Salvatore Morabito

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

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

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

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

Superpumper 000246

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

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

| Description | Amount |
|-------------|--------|
| Bad Debts | \$ 294 |
| Total | \$ 294 |

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

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

Form 1120S, Page 1, Line 13 - Interest

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

Superpumper 000247

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

Superpumper 000248

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

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

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

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

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

Superpumper 000249

Federal Statements

FYE: 12/31/2011

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

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

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

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

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

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

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

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

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

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

Federal Statements

FYE: 12/31/2011

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

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

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

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

Superpumper 000252

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

2011


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

Final K-1

Amended K-1

OMB No. 1545-0040

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

| | | | |
|---|--|---|--|
| A Corporation's employer identification number | | 1 Ordinary business income (loss) -555,509 | 13 Credits |
| B Corporation's name, address, city, state, and ZIP code Snowshoe Petroleum, Inc. and Sub. | | 2 Net rental real estate income (loss) | |
| C IRS Center where corporation filed return Ogden, UT 84201 | | 3 Other net rental income (loss) | |
| D Shareholder's identifying number | | 4 Interest income 95,712 | |
| E Shareholder's name, address, city, state, and ZIP code Edward Bavuk | | 5a Ordinary dividends | |
| F Shareholder's percentage of stock ownership for tax year 50.000000 % | | 5b Qualified dividends | 14 Foreign transactions |
|  | | 6 Royalties | |
| | | 7 Net short-term capital gain (loss) | |
| | | 8a Net long-term capital gain (loss) | |
| | | 8b Collectibles (28%) gain (loss) | |
| | | 8c Unrecaptured section 1231 gain | |
| | | 9 Net section 1231 gain (loss) | |
| | | 10 Other income (loss) E* 269,757 | 15 Alternative minimum tax (AMT) items |
| | | 11 Section 179 deduction | 16 Items affecting shareholder basis C* 332 |
| | | 12 Other deductions A 1,250 | D 322,168 |
| | | | |

* See attached statement for additional information.

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

Schedule K-1 (Form 1120S) 2011

TAA

Superpumper 000253

4638

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

| | Code | Report on |
|---|------|---|
| 1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows: | | |
| Passive loss | M | Credit for increasing research activities |
| Passive income | N | Credit for employer social security and Medicare taxes |
| Nonpassive loss | O | Backup withholding |
| Nonpassive income | P | Other credits |
| 2. Net rental real estate income (loss) | | See the Shareholder's Instructions |
| 3. Other net rental income (loss) | | See the Shareholder's Instructions |
| Net income | | Schedule E, line 28, column (g) |
| Net loss | | Schedule E, line 28, column (h) |
| 4. Interest income | | Schedule E, line 28, column (i) |
| 5a. Ordinary dividends | | Form 1040, line 8a |
| 5b. Qualified dividends | | Form 1040, line 8b |
| 6. Royalties | | Schedule E, line 3b |
| 7. Net short-term capital gain (loss) | | Schedule D, line 5 |
| 8a. Net long-term capital gain (loss) | | Schedule D, line 12 |
| 8b. Collectibles (28%) gain (loss) | | 28% Rate Gain Worksheet, line 4 (Schedule D instructions) |
| 8c. Unrecaptured section 1231 gain | | See the Shareholder's Instructions |
| 9. Net section 1231 gain (loss) | | See the Shareholder's Instructions |
| 10. Other income (loss) | | See the Shareholder's Instructions |
| Code | | |
| A Other portfolio income (loss) | | See the Shareholder's Instructions |
| B Two untaxed conversions | | See the Shareholder's Instructions |
| C Sec. 1256 contracts & straddles | | Form 5781, line 1 |
| D Mining exploration costs recapture | | See Pub. 545 |
| E Other income (loss) | | See the Shareholder's Instructions |
| 11. Section 179 deduction | | See the Shareholder's Instructions |
| 12. Other deductions | | See the Shareholder's Instructions |
| A Cash contributions (50%) | | See the Shareholder's Instructions |
| B Cash contributions (30%) | | See the Shareholder's Instructions |
| C Noncash contributions (50%) | | See the Shareholder's Instructions |
| D Noncash contributions (30%) | | See the Shareholder's Instructions |
| E Capital gain property to a 50% organization (30%) | | See the Shareholder's Instructions |
| F Capital gain property (20%) | | See the Shareholder's Instructions |
| G Contributions (.01%) | | See the Shareholder's Instructions |
| H Investment interest expense | | Form 4952, line 1 |
| I Deductions—royalty income | | Schedule E, line 19 |
| J Section 50(c)(2) expenditures | | See the Shareholder's Instructions |
| K Deductions—portfolio (2% floor) | | Schedule A, line 23 |
| L Deductions—portfolio (other) | | Schedule A, line 28 |
| M Preproductive period expenses | | See the Shareholder's Instructions |
| N Commercial revitalization deduction from rental real estate activities | | See Form 8827 instructions |
| O Restoration expense deduction | | See the Shareholder's Instructions |
| P Domestic production activities information | | See Form 9903 instructions |
| Q Qualified production activities income | | Form 9903, line 7b |
| R Employer's Form W-2 wages | | Form 9903, line 17 |
| S Other deductions | | See the Shareholder's Instructions |
| 13. Credits | | See the Shareholder's Instructions |
| A Low-income housing credit (section 42(j)(3)) from pre-2007 buildings | | See the Shareholder's Instructions |
| B Low-income housing credit (other) from pre-2007 buildings | | See the Shareholder's Instructions |
| C Low-income housing credit (section 42(j)(5)) from post-2007 buildings | | See the Shareholder's Instructions |
| D Low-income housing credit (other) from post-2007 buildings | | See the Shareholder's Instructions |
| E Qualified rehabilitation expenditures (rental real estate) | | See the Shareholder's Instructions |
| F Other nonresidential estate credit | | See the Shareholder's Instructions |
| G Other rental credits | | See the Shareholder's Instructions |
| H Undistributed capital gains credit | | Form 1040, line 71, box a |
| I Alcohol and cellulose biofuel fuels credit | | See the Shareholder's Instructions |
| J Work opportunity credit | | See the Shareholder's Instructions |
| K Disabled access credit | | See the Shareholder's Instructions |
| L Empowerment zone and renewal community employment credit | | See the Shareholder's Instructions |
| 14. Foreign transactions | | See the Shareholder's Instructions |
| A Name of country or U.S. possession | | Form 1118, Part I |
| B Gross income from all sources | | Form 1118, Part I |
| C Gross income sourced at shareholder level | | Form 1118, Part I |
| D Foreign gross income sourced at corporate level | | Form 1118, Part I |
| E Passive category | | Form 1118, Part I |
| F General category | | Form 1118, Part I |
| G Other | | Form 1118, Part I |
| H Deductions allocated and apportioned at shareholder level | | Form 1118, Part I |
| I Interest expense | | Form 1118, Part I |
| J Other | | Form 1118, Part I |
| K Deductions allocated and apportioned at corporate level to foreign-sourced income | | Form 1118, Part I |
| L Passive category | | Form 1118, Part I |
| M General category | | Form 1118, Part I |
| N Other | | Form 1118, Part I |
| O Other information | | Form 1118, Part I |
| P Total foreign taxes paid | | Form 1118, Part II |
| Q Total foreign taxes accrued | | Form 1118, Part II |
| R Reduction in taxes available for credit | | Form 1118, line 12 |
| S Foreign trading gross receipts | | Form 8873 |
| T Extraterritorial income exclusion | | Form 8873 |
| U Other foreign transactions | | See the Shareholder's Instructions |
| 15. Alternative minimum tax (AMT) items | | See the Shareholder's Instructions and the instructions for Form 6251 |
| A Post-1986 depreciation adjustment | | See the Shareholder's Instructions and the instructions for Form 6251 |
| B Adjusted gain or loss | | See the Shareholder's Instructions and the instructions for Form 6251 |
| C Depletion (other than oil & gas) | | See the Shareholder's Instructions and the instructions for Form 6251 |
| D Oil, gas, & geothermal—gross income | | See the Shareholder's Instructions and the instructions for Form 6251 |
| E Oil, gas, & geothermal—deductions | | See the Shareholder's Instructions and the instructions for Form 6251 |
| F Other AMT items | | See the Shareholder's Instructions and the instructions for Form 6251 |
| 16. Items affecting shareholder basis | | See the Shareholder's Instructions |
| A Tax-exempt interest income | | Form 1040, line 8b |
| B Other tax-exempt income | | Form 1040, line 8b |
| C Nondebt-related expenses | | See the Shareholder's Instructions |
| D Distributions | | See the Shareholder's Instructions |
| E Repayment or loan from shareholders | | See the Shareholder's Instructions |
| 17. Other information | | See the Shareholder's Instructions |
| A Investment income | | Form 4952, line 4a |
| B Investment expenses | | Form 4952, line 5 |
| C Qualified rehabilitation expenditures (other than rental real estate) | | See the Shareholder's Instructions |
| D Basis of energy property | | See the Shareholder's Instructions |
| E Recapture of low-income housing credit (section 42(j)(5)) | | Form 6011, line 8 |
| F Recapture of low-income housing credit (other) | | Form 6011, line 6 |
| G Recapture of investment credit | | See Form 4255 |
| H Recapture of other credits | | See the Shareholder's Instructions |
| I Look-back interest—completed long-term contracts | | See Form 8597 |
| J Look-back interest—income forecast method | | See Form 8597 |
| K Dispositions of property with section 179 deductions | | See the Shareholder's Instructions |
| L Recapture of section 179 deduction | | See the Shareholder's Instructions |
| M Section 453(j)(3) information | | See the Shareholder's Instructions |
| N Section 453(a)(3) information | | See the Shareholder's Instructions |
| O Section 1260(b) information | | See the Shareholder's Instructions |
| P Interest allocated to production expenditures | | See the Shareholder's Instructions |
| Q CCF nonqualified withdrawals | | See the Shareholder's Instructions |
| R Depletion information—oil and gas | | See the Shareholder's Instructions |
| S Amortization of restoration costs | | See the Shareholder's Instructions |
| T Section 108(b) information | | See the Shareholder's Instructions |
| U Other information | | See the Shareholder's Instructions |

DAA

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Edward Bayuk

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

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

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

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

Superpumper 000255

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

For use by an S corporation and its shareholders only.

For calendar year 2011 or fiscal year beginning

month day year month day year

and ending

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

Edward Bayuk

Snowshoe Petroleum, Inc. and Sub.

A Shareholder's percentage of stock ownership at year end

50.000000%

B Reportable transaction or tax shelter registration number(s)

C Check here if this is:

(1) A final Schedule K-1

(2) An amended Schedule K-1

D What type of entity is this shareholder?

(1) Individual

(2) Estate/Trust

(3) Qualified Exempt Organization

(4) Single Member LLC

E Is this shareholder a resident of California?

Yes

No

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

| | (a) Proprietary share items | (b) Amount from Federal Schedule K-1 (1120S) | (c) California adjustment | (d) Total amounts using California law Combine (b) and (c) where applicable | (e) California source amounts and credits |
|---------------------|---|---|---------------------------------|---|--|
| Income (Loss) | 1 Ordinary business income (loss) | -555,509 | 304,872 | -250,637 | -7,248 |
| | 2 Net rental real estate income (loss) | | | | |
| | 3 Other net rental income (loss) | | | | |
| | 4 Interest income | 95,712 | | 95,712 | 2,768 |
| | 5 Dividends. See instructions | | | | |
| | 6 Royalties | | | | |
| | 7 Net short-term capital gain (loss) | | | | |
| | 8 Net long-term capital gain (loss) | | | | |
| | 9 Net Section 1231 gain (loss) | | | | |
| Other income (Loss) | 10 a Other portfolio income (loss) Attach schedule | | | | |
| | b Other income (loss) Stmt 1 | 269,757 | | 269,757 | 7,801 |
| Deductions | 11 Expense deduction for recovery property (IRC Section 170 and R&TC Sections 17267.2, 17267.6, and 17268) Attach schedules | | | | |
| | 12 a Charitable contributions Stmt 2 | 1,250 | | 1,250 | |
| | b Investment interest expense | | | | |
| | c 1 Section 59(e)(2) expenditures 2 Type of expenditures | | | | |
| | d Deductions-portfolio | | | | |
| | e Other deductions | | | | |
| Credits | 13 a Low-income housing credit See instructions. Attach schedule | | | | |
| | b Credits related to rental real estate activities other than on line 13(a). Attach schedule | | | | |
| | c Credits related to other rental activities. See instructions. Attach schedule | | | | |
| | d Other credits. Attach schedule | | | | |
| | e New jobs credit | | | | |
| | 14 Total withholding (equals amount on Form 592-B if calendar year) | | | | |

Edward Bayuk

Snowshoe Petroleum, Inc. and Sub.

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

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

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

FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements
Edward Bayuk

FYE: 12/31/2011

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

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements

FYE: 12/31/2011

Edward Bayuk

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

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

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

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

Shareholder's name

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

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

Superpumper 000260

Snowshoe Petroleum, Inc. and Sub.

110

Salvatore Morabito

|||||

Superpumper 000261

4646

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

Federal Statements

FYE: 12/31/2011

Salvatore Morabito

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

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

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

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

Superpumper 000264

TAXABLE YEAR

2011

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

CALIFORNIA SCHEDULE

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2011 or fiscal year beginning

and ending

Shareholder's identifying number

California corporation number

Shareholder's name, address, and ZIP Code

Corporation's name, address, and ZIP Code

Salvatore Morabito

Snowshoe Petroleum, Inc. and Sub.

A Shareholder's percentage of stock ownership at year end

50.000000%

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

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

E Is this shareholder a resident of California?

Yes ☐ No ☒

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements
Salvatore Morabito

FYE: 12/31/2011

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

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

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

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

SNOWSHOCSC Snowshoe Petroleum, Inc. and Sub.

California Statements

FYE: 12/31/2011

Salvatore Morabito

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

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

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

Shareholder's name

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

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

Superpumper 000269

4654

Arizona Form 120S Return Summary

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

Taxable Income

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

Tax Computation

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

Payments / Penalties

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

Tax due

Overpayment credited to next year's tax

Refund

Composite taxable income

Composite income tax

Next Year's Estimates

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

Apportionment

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

Superpumper 000270

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

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

Sent from my Verizon Wireless BlackBerry

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

48 months or until PPM. Lowest legal rate

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

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

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

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

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

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

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

Called Hufford and again left a message.

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

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

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

DCV:

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

DONE.

--

Paul Morabito

Chairman

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

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

e-mail: paul.morabito@ushfcc.com

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This communication does not constitute an offer to sell securities of the Company. This e-mail and its attachments are only meant for qualified and sophisticated investors – and the communication should be reviewed in its entirety, and any investment decision should be made with the advice of professionals including but not limited to independent attorneys, accountants and qualified investment advisors. If you are not in agreement with the terms of this communication, close this communication now, destroy it and advise the sender of same by return e-mail.

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

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

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

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

Edward,

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

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

Dennis and Christian

I would like the following items accomplished on Monday:

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

Thank you

Edward Bayuk

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

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

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

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

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

DCV

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

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

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

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

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

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

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

Proctor,

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

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

Please call me if you have any questions.

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

<image001.gif>

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

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MEMBERSHIP INTEREST PURCHASE AGREEMENT

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

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

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

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

ARTICLE I.
THE PURCHASED INTERESTS

Section 1.1 Sale of the Purchased Interests.

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

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

Section 1.2 Closing Date; Delivery.

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

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

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ARTICLE II.
REPRESENTATIONS AND WARRANTIES OF THE SELLERS

The Seller represents and warrants to the Purchaser that:

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

ARTICLE III
REPRESENTATIONS AND WARRANTIES OF THE PURCHASER

Purchaser represents and warrants to the Seller that:

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

Section 3.2 Power and Authority. Purchaser has full power and authority to enter into and perform this Agreement and each of the other documents and instruments to be executed and delivered by Purchaser pursuant to this Agreement and to consummate the transactions contemplated hereby and thereby. This Agreement is the valid and binding obligation of Purchaser, enforceable against Purchaser in accordance with its terms.

ARTICLE IV
CONDITIONS TO THE OBLIGATIONS OF THE PARTIES

Section 4.1 Conditions to the Obligations of the Purchasers on the Closing Date. The obligation of the Purchaser to purchase and pay for the Purchased Interests is, at his option, subject to the satisfaction, on or before the Closing Date, of the following conditions:

(a) Representations and Warranties to be True and Correct. The representations and warranties contained in Article II shall be true, complete and correct on and as of the Closing Date.

(b) Performance. The Seller shall have performed and complied with all agreements contained herein required to be performed or complied with by them prior to or on the Closing Date.

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Section 4.2 Conditions to the Obligations of the Seller on the Closing Date. The obligation of the Seller to sell the Purchased Interests to the Purchaser on the Closing Date is, at his option, subject to the satisfaction, on or before the Closing Date, of the following conditions:

(a) Representations and Warranties to be True and Correct. The representations and warranties contained in Article III shall be true, complete and correct on and as of the Closing Date.

(b) Performance. The Purchaser shall have performed and complied with all agreements contained herein required to be performed or complied with by him prior to or on the Closing Date, including the delivery of the Purchase Price.

ARTICLE V. MISCELLANEOUS

Section 5.1 Survival of Agreements. All covenants and agreements in this Agreement or any certificate or instrument delivered to the Purchaser pursuant to or contemplated by this Agreement shall survive the Closing.

Section 5.2 Parties in Interest. All representations, covenants and agreements contained in this Agreement by or on behalf of any of the parties hereto shall bind and inure to the benefit of the respective successors and assigns of the parties hereto whether so expressed or not. Without limiting the generality of the foregoing, all representations, covenants and agreements benefiting the Purchaser shall inure to the benefit of any and all subsequent holders from time to time of the Purchased Interests.

Section 5.3 Notices. All notices, requests, consents and other communications hereunder shall be in writing and shall be delivered in person or mailed by certified or registered mail, return receipt requested, addressed as follows:

(a) if to the Purchaser:

Edward Bayuk
668 North Pacific Coast Hwy # 517
Laguna Beach, CA 92651

and

(b) if to the Seller:

Paul A. Morabito
8581 Santa Monica Blvd.
Suite 708
W. Hollywood, CA 90069

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or, in any such case, at such other address or addresses as shall have been furnished in writing by such party to the others.

Section 5.4 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New York without regard to its principles of conflicts of laws.

Section 5.5 Entire Agreement. This Agreement, including the Exhibits hereto, constitutes the sole and entire agreement of the parties with respect to the subject matter hereof. All Exhibits are hereby incorporated herein by reference.

Section 5.6 Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Section 5.7 Amendments. This Agreement may not be amended or modified, and no provisions hereof may be waived, without the written consent of the parties.

Section 5.8 Severability. If any provision of this Agreement shall be declared void or unenforceable by any judicial or administrative authority, the validity of any other provision and of the entire Agreement shall not be affected thereby.

Section 5.9 Titles and Subtitles. The titles and subtitles used in this Agreement are for convenience only and are not to be considered in construing or interpreting any term or provision of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

PURCHASER:

Edward Bayuk

SELLER:

Paul A. Morabito

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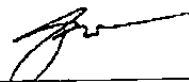
RESIGNATION

October 6, 2010

watchmyblock LLC
668 North Pacific Coast Hwy # 517
Laguna Beach, CA 92651

The undersigned hereby resigns, effective as of October 6, 2010 from all Officer, Director, Committee Member and/or other positions with watchmyblock LLC and any of their respective subsidiaries and affiliates.

Very truly yours,



Paul Morabito

C:\Documents and Settings\jmorabito\Local Settings\Temporary Internet Files\Content.IE5\B7CWW57P\Morabito Resignation watchmyblock\1.doc

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STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of the
Department of State, at the City of Albany, on
October 12, 2018.

A handwritten signature in black ink, appearing to read "B. Fitzgerald", written over a horizontal line.

Brendan Fitzgerald
Executive Deputy Secretary of State

101007000881

CERTIFICATE OF MERGER

OF

WATCHMYBLOCK LLC (NY)

AND

WATCHMYBLOCK LLC (NV)

INTO

WATCHMYBLOCK LLC (NY)

**Under Section 1003 of the
New York Limited Liability Company Law**

FIRST: The name and jurisdiction of formation or organization of each limited liability company that is to merge is:

- (a) Watchmyblock LLC, a Nevada limited liability company.
The name under which this limited liability company was formed was:
Winners Properties LLC
- (b) Watchmyblock LLC, a New York limited liability company

SECOND: The date of the filing of the domestic limited liability company's Articles of Organization is: October 7, 2010

THIRD: The date of the filing of the foreign limited liability company's Articles of Organization is: July 1, 2005. The foreign limited liability company has not filed an application for authority with the New York Secretary of State.

FOURTH: The agreement of merger has been approved and executed by each of the domestic limited liability companies that is to merge.

FIFTH: The name of the surviving domestic limited liability company is:
Watchmyblock LLC

SIXTH: The Secretary of State is designated as agent of the surviving limited liability company upon whom process against it may be served. The address within or without this State to which the Secretary of State shall mail a copy of any process against the limited liability company served upon the limited liability company is:

101007000881

Dennis C. Vacco, Esq.
Lippes Mathias Wexler Friedman LLP
665 Main Street, Suite 300
Buffalo, NY 14203

SEVENTH: The merger is permitted by the jurisdiction of organization for the foreign limited liability company and is in compliance therewith.

EIGHTH: The agreement of merger is on file at the following place of business of the surviving domestic limited liability company:

668 N. Pacific Coast Highway, #517
Laguna Beach, CA 92651

NINTH: A copy of the agreement of merger will be furnished by the surviving domestic limited liability company on request and without cost to any member of any domestic limited liability company or to any person holding and interest in any other business entity that is to merge pursuant to such agreement.

WATCHMYBLOCK LLC (NV)

By: Edward Bayuk, Managing Member

WATCHMYBLOCK LLC (NY)

By: Edward Bayuk, Manager

101007000 881

CERTIFICATE OF MERGER

OF

WATCHMYBLOCK LLC (NV)

INTO

WATCHMYBLOCK LLC (NY)

Under Section 1003 of the Limited Liability Act
of the State of New York

Lippes Mathias Wexler Friedman LLP
665 Main St., Suite 300
Buffalo, NY 14203-1425

Customer Reference # WATCH21238

RECEIVED

2010 OCT -7 PM 2:44

FILED

2010 OCT -7 PM 3:17

UNI-37

CRAWDOWN

100
STATE OF NEW YORK
DEPARTMENT OF STATE

FILED OCT 07 2010

TAX S

BY: *[Signature]*

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3 **CERTIFICATE OF SERVICE**

4 I hereby certify that on October 15, 2015, I served a copy of Lippes Mathias Wexler
5 Friedman's Response to Subpoena, via electronic mail, to the following counsel:

6 Garman Turner Gordon LLP
7 Teresa M. Pilatowicz, Esq.
8 Gerlad E. Gordon, Esq.
9 650 White Drive, Ste. 100
10 Las Vegas, Nevada 89119
11 Telephone 725-777-3000
12 tpilatowicz@Gtg.legal

13 Dated: October 15, 2015
14 Buffalo, New York


15 Respectfully submitted,

16 **LIPPES MATHIAS WEXLER FRIEDMAN LLP**

17 By: 

18 Stacey L. Moar, Esq.
19 665 Main Street, Suite 300
20 Buffalo, New York 14203-1425
21 (716) 853-5100
22 smoar@lippes.com

The undersigned has reviewed the objection to proposed order, the response, the transcript of the December 22, 2015 hearing and the underlying pleadings prior to executing this order.


Honorable Gregg W. Zive
United States Bankruptcy Judge



Entered on Docket
February 03, 2016

GARMAN TURNER GORDON LLP
GERALD M. GORDON, ESQ.
Nevada Bar No. 229
E-mail: ggordon@gtg.legal
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650 White Drive, Ste. 100
Las Vegas, Nevada 89119
Telephone 725-777-3000
Facsimile 725-777-3112
Attorneys for William Leonard, Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:
PAUL A. MORABITO,
Debtor.

Case No.: BK-S-13-51237-GWZ
Chapter: 7

Hearing:
Date: December 22, 2015
Time: 9:00 a.m.

**ORDER GRANTING MOTION TO COMPEL
RESPONSES TO DEPOSITION QUESTIONS**

The *Motion to Compel Responses to Deposition Questions* [ECF No. 452] (the "Motion"), filed by William Leonard, Chapter 7 Trustee (the "Trustee"), by and through his counsel, the law firm of Garman Turner Gordon LLP, with regard to the deposition of Dennis Vacco ("Vacco") in the State Court Case¹ came on for hearing before the above-captioned Court

¹ Terms not otherwise defined in this Order are as defined in the Motion.

1 on December 22, 2015, at 9:00 a.m. (the "Hearing"). Gerald M. Gordon, Esq. of Garman Turner
2 Gordon LLP appeared as special counsel and John F. Murtha, Esq. of Woodburn & Wedge
3 appeared as general counsel on behalf of the Trustee. Frank C. Gilmore, Esq. of Robison
4 Belaustegui Sharp & Low and Jeffrey L. Hartman, Esq. of Hartman & Hartman appeared on
5 behalf of the debtor Paul A. Morabito (the "Debtor"). Timothy A. Lukas, Esq. of Holland &
6 Hart appeared on behalf of USHF Cellular Communications, LLC and Janet L. Chubb, Esq. of
7 Kaempfer Crowell appeared on behalf of Virsenet, LLC. Holly Estes, Esq. of Walter & Wilhelm
8 Law Group appeared on behalf of Edward Bayuk and the Meadow Farms Irrevocable Trust. All
9 other appearances were noted on the record at the Hearing.

10 The Court having reviewed the Motion and all matters submitted therewith as well as the
11 oppositions [ECF Nos. 460 & 461] and the Trustee's omnibus reply [ECF No. 466] filed thereto;
12 notice of the Motion having been proper; the Court finding and concluding that: (a) the Court has
13 jurisdiction to hear and decide the Motion; (b) the attorney-client privilege related to Lippes
14 Mathias Wexler Friedman, LLP's ("Lippes Mathias") production of documents and Vacco's
15 testimony during the deposition is that of the Debtor; (c) it is the Debtor's obligation to provide a
16 privilege log with respect to the documents being withheld on the basis of privilege because the
17 Debtor is asserting the privilege; (d) the invocation of the privilege by the Debtor affects
18 property of his estate pursuant to Section 541 of the Bankruptcy Code that is alleged to have
19 been fraudulently transferred; (e) the Trustee has made a prima facie showing of fraud as
20 required by the crime/fraud exception to the attorney-client privilege, which showing has not
21 been rebutted; (f) the inquiry required by the crime/fraud exception is focused on what the client
22 wanted to accomplish – whether the client intended to further some fraudulent activity and
23 engage counsel to assist in that activity; the timing of the legal services or whether the attorney's
24 legal services were closely related have no effect on whether the crime/fraud exception is
25 established; (g) the Trustee has met his burden to waive the Debtor's attorney-client privilege
26 under the balancing test; and (h) as a result, the Trustee has, consistent with applicable law,
27 waived the Debtor's attorney-client privilege with Lippes Mathias and Vacco. Having stated the
28 Court's additional findings of fact and conclusions of law on the record at the Hearing, which are

1 hereby incorporated herein by reference in accordance with Rule 52 of the Federal Rules of Civil
2 Procedure, made applicable pursuant to Rule 9014 of the Federal Rules of Bankruptcy
3 Procedure; and good cause appearing therefore,

4 **IT IS HEREBY ORDERED, ADJUDGED, AND DECREED** as follows:

5 1. The Motion is granted as provided herein.

6 2. The elimination of Debtor's attorney-client privilege with Lippes Mathias and
7 Vacco as provided for herein extends to the Disputed Questions that were asked and objected to
8 in the deposition of Vacco, any other questions that may be asked of Vacco at the continued
9 deposition, and any documents that may have been withheld by Lippes Mathias, the Debtor, or
10 Debtor's counsel in response to the subpoenas for documents on grounds that disclosure was not
11 required because of the Debtor's attorney-client privilege with Lippes Mathias and Vacco.

12 3. Lippes Mathias and Vacco shall disclose and make available to the Trustee
13 documents and information related to the representation of the Debtor that would otherwise be
14 protected from disclosure under the privilege.

15 4. Within ten (10) calendar days of entry of this Order, the Debtor shall provide the
16 Trustee a privilege log with respect to all documents withheld on the basis of privilege.

17 5. The deposition of Vacco shall recommence in the State Court Case.

18 6. The parties may submit briefs simultaneously of no longer than ten (10) pages, by
19 5:00 p.m. on the last business day which is ten (10) calendar days prior to the recommenced
20 deposition, in which the parties may brief attorney-client privilege issues and disputes that the
21 Debtor and parties to the State Court Case anticipate arising at the continued deposition to
22 expedite the resolution any additional disputes.

23 7. The parties shall coordinate with the Court's staff so that the Court is available
24 telephonically to resolve any disputes that arise during the continued deposition.

25 **IT IS SO ORDERED.**

1 **PREPARED AND SUBMITTED:**

2 GARMAN TURNER GORDON LLP

3
4 /s/ Mark M. Weisenmiller
5 GERALD M. GORDON, ESQ.
6 Nevada Bar No. 229
7 TERESA M. PILATOWICZ, ESQ.
8 Nevada Bar No. 9605
9 MARK M. WEISENMILLER, ESQ.
10 Nevada Bar No. 12128
11 650 White Drive, Suite 100
12 Las Vegas, Nevada 89119
13 Tel: (735) 777-3000
14 Attorneys for Chapter 7 Trustee,
15 William A. Leonard
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LR 9021 CERTIFICATION

In accordance with LR 9021, counsel submitting this document certifies as follows:

- ☐ The Court waived the requirement of approval under LR 9021(b)(1).
- ☐ No party appeared on the Motion at the hearing or filed an objection to the Motion.
- ☒ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order as stated below.

FRANK C. GILMORE, ESQ. & JEFFREY L. HARTMAN, ESQ. – For Debtor – **DISAPPROVED**

TIMOTHY A. LUKAS, ESQ. – For USHF Cellular Communications, LLC – APPROVED

HOLLY ESTES, ESQ. – For Edward Bayuk and Meadow Farms Irrevocable Trust – **DISAPPROVED**

JOHN F. MURTHA, ESQ. – for Chapter 7 Trustee – APPROVED

- ☐ I have certified that under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objection to the form or content of the order.

###