

**IN THE SUPREME COURT OF THE STATE OF NEVADA**

\* \* \* \* \*

CLA PROPERTIES LLC, A  
CALIFORNIA LIMITED LIABILITY  
COMPANY,

Appellant,

vs.

SHAWN BIDSAL, AN INDIVIDUAL,

Respondent.

CLA PROPERTIES LLC, A  
CALIFORNIA LIMITED LIABILITY  
COMPANY,

Appellant,

vs.

SHAWN BIDSAL, AN INDIVIDUAL,

Respondent.

**No. 86438** Electronically Filed  
Nov 03 2023 12:09 PM  
Elizabeth A. Brown  
Clerk of Supreme Court

**No. 86817**

**APPELLANT'S APPENDIX**

**VOLUME 17**

Robert L. Eisenberg, Esq. (SBN 950)  
LEMONS, GRUNDY & EISENBERG  
6005 Plumas Street, Third Floor  
Reno, Nevada 89519  
(775) 786-6868  
[rle@lge.net](mailto:rle@lge.net)  
*Counsel for Appellant*

Todd E. Kennedy, Esq. (SBN 6014)  
KENNEDY & COUVILLIER  
3271 E. Warm Springs, Road  
Las Vegas, Nevada 89120  
(702) 605-3440  
[tkennedy@kclawnv.com](mailto:tkennedy@kclawnv.com)  
*Counsel for Appellant*

## **CHRONOLOGICAL INDEX TO APPELLANT'S APPENDIX**

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
1.	Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment	6/17/22	1	1-24
	<u>Exhibit 117</u> : JAMS Final Award dated March 12, 2022		1	25-56
	<u>Exhibit 122</u> : Operating Agreement of Green Valley Commerce, LLC		1	57-85
2.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 1 of 18)	6/22/22	1	86
	Note Regarding Incorrect Index		1	87
	Index [Incorrect]		1	88-98
	<u>Exhibit 101</u> : JAMS Arbitration Demand Form dated February 7, 2020		1	99-133
	<u>Exhibit 102</u> : Commencement of Arbitration dated March 2, 2020		1	134-149
	<u>Exhibit 103</u> : Respondent's Answer and Counter-Claim dated March 3, 2020		1	150-178
	<u>Exhibit 104</u> : Report of Preliminary Arbitration Conference and Scheduling Order dated April 30, 2020		1	179-184
	<u>Exhibit 105</u> : Claimant Shawn Bidsal's Answer to Respondent CLA Properties, LLC's Counterclaim dated May 19, 2020		1	185-190
	<u>Exhibit 106</u> : Notice of Hearing for February 17 through August 3, 2020		1	191-195

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 2)	<u>Exhibit 107</u> : Notice of Hearing for February 17 through February 19, 2021 dated October 20, 2020		1	196-199
	<u>Exhibit 108</u> : Claimant Shawn Bidsal's First Amended Demand for Arbitration dated November 2, 2020		1	200-203
	<u>Exhibit 109</u> : Respondent's Fourth Amended Answer and Counter-Claim to Bidsal's First Amended Demand dated January 19, 2021		1	204-214
	<u>Exhibit 110</u> : Claimant Shawn Bidsal's Answer to Respondent CLA Properties, LLC's Fourth Amended Counterclaim dated March 5, 2021		1	215-220
	<u>Exhibit 111</u> : Notice of Additional Hearing for June 25, 2021 dated April 29, 2021		1	221-226
	<u>Exhibit 112</u> : Notice of Additional Hearing for September 29 through September 30, 2021 dated August 9, 2021		1	227-232
3.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 2 of 18)	6/22/22	1	233
	Note Regarding Incorrect Index		1	234
	Index [Incorrect]		1	235-245
	<u>Exhibit 113</u> : Final Award - Stephen E. Haberfeld, Arbitrator dated April 5, 2019		2	246-267

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 3)	<u>Exhibit 114</u> : Order Granting Petition for Confirmation of Arbitration Award and Entry of Judgment and Denying Respondent's Opposition and Counterpetition to Vacate the Arbitrator's Award dated December 5, 2019		2	268-278
	<u>Exhibit 115</u> : Notice of Entry of Order Granting Petition for Confirmation of Arbitration Award and Entry of Judgment and Denying Respondent's Opposition and Counterpetition to Vacate the Arbitration's Award dated December 16, 2019		2	279-293
	<u>Exhibit 116</u> : Interim Award dated October 20, 2021		2	294-321
	<u>Exhibit 117</u> : Final Award dated March 12, 2022		2	322-353
4.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 3 of 18)	6/22/22	2	354
	Note Regarding Incorrect Index		2	355
	Index [Incorrect]		2	356-366
	<u>Exhibit 118</u> : Agreement for Sale and Purchase of Loan dated May 19, 2011		2	367-434
	<u>Exhibit 119</u> : Assignment and Assumption of Agreements dated May 31, 2011		2	435-438
	<u>Exhibit 120</u> : Final Settlement Statement – Note Purchase dated June 3, 2011		2	439-440
	<u>Exhibit 121</u> : GVC Articles of Organization dated May 26, 2011		2	441-442



<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 4)	<u>Exhibit 122</u> : GVC Operating Agreement		2	443-471
	<u>Exhibit 123</u> : Emails regarding Execution of GVC OPAG dated November 29, 2011 to December 12, 2011		2	472-476
	<u>Exhibit 124</u> : Declaration of CC&Rs for GVC dated March 16, 2011		3	477-557
	<u>Exhibit 125</u> : Deed in Lieu Agreement dated September 22, 2011		3	558-576
	<u>Exhibit 126</u> : Estimated Settlement Statement – Deed in Lieu Agreement dated September 22, 2011		3	577-578
	<u>Exhibit 127</u> : Grant, Bargain, Sale Deed dated September 22, 2011		3	579-583
5.	Appendix to Movant CLA Properties, LLC’s Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 4 of 18)	6/22/22	3	584
	Note Regarding Incorrect Index		3	585
	Index [Incorrect]		3	586-596
	<u>Exhibit 128</u> : 2011 Federal Tax Return dated December 31, 2011		3	597-614
	<u>Exhibit 129</u> : Escrow Closing Statement on Sale of Building C dated September 10, 2012		3	615-617
	<u>Exhibit 130</u> : Distribution Breakdown from Sale of Building C dated April 22, 2013		3	618-621
	<u>Exhibit 131</u> : 2012 Federal Tax Return dated September 10, 2013		3	622-638

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 5)	<u>Exhibit 132</u> : Letter to CLA Properties with 2012 K-1 dated August 8, 2013		3	639-646
	<u>Exhibit 133</u> : Escrow Settlement Statement for Purchase of Greenway Property dated March 8, 2013		3	647-649
6.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 5 of 18)	6/22/22	3	650
	Note Regarding Incorrect Index		3	651
	Index [Incorrect]		3	652-662
	<u>Exhibit 134</u> : Cost Segregation Study dated March 15, 2013		4	663-791
7.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 6 of 18)	6/22/22	4	792
	Note Regarding Incorrect Index		4	793
	Index [Incorrect]		4	794-804
	<u>Exhibit 135</u> : 2013 Federal Tax Return dated September 9, 2014		4	805-826
	<u>Exhibit 136</u> : Tax Asset Detail 2013 dated September 8, 2014		4	827-829
	<u>Exhibit 137</u> : Letter to CLA Properties with 2014 K-1 dated September 9, 2014		4	830-836
	<u>Exhibit 138</u> : Escrow Closing Statement on Sale of Building E dated November 13, 2014		4	837-838
	<u>Exhibit 139</u> : Distribution Breakdown from Sale of Building E dated November 13, 2014		4	839-842

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 7)	<u>Exhibit 140</u> : 2014 Federal Tax Return dated February 27, 2015		4	843-862
	<u>Exhibit 141</u> : Escrow Closing Statement on Sale of Building B dated August 25, 2015		4	863-864
	<u>Exhibit 142</u> : Distribution Breakdown from Sale of Building B dated August 25, 2015		4	865-870
	<u>Exhibit 143</u> : 2015 Federal Tax Return dated April 6, 2016		4	871-892
	<u>Exhibit 144</u> : 2016 Federal Tax Return dated March 14, 2017		5	893-914
	<u>Exhibit 145</u> : Letter to CLA Properties with 2016 K-1 dated March 14, 2017		5	915-926
	<u>Exhibit 146</u> : 2017 Federal Tax Return dated April 15, 2017		5	927-966
	<u>Exhibit 147</u> : Letter to CLA Properties with 2017 K-1 dated April 15, 2017		5	967-972
	<u>Exhibit 148</u> : 2018 Federal Tax Return dated August 2, 2019		5	973-992
	<u>Exhibit 149</u> : Letter to CLA Properties with 2018 K-1 dated April 10, 2018		5	993-1003
8.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 7 of 18)	6/22/22	5	1004
	Note Regarding Incorrect Index		5	1005
	Index [Incorrect]		5	1006-1016
	<u>Exhibit 150</u> : 2019 Federal Tax Return (Draft) dated March 20, 2020		5	1017-1053

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 8)	<u>Exhibit 151</u> : Letter to CLA Properties with 2019 K-1 dated March 20, 2020		5	1054-1063
	<u>Exhibit 152</u> : Emails Regarding CLA's Challenges to Distributions dated January 26 to April 22, 2016		5	1064-1082
	<u>Exhibit 153</u> : Buy-Out Correspondence – Bidsal Offer dated July 7, 2017		5	1083-1084
	<u>Exhibit 154</u> : Buy-Out Correspondence – CLA Counter dated August 3, 2017		5	1085-1086
	<u>Exhibit 155</u> : Buy-Out Correspondence – Bidsal Invocation dated August 5, 2017		5	1087-1088
	<u>Exhibit 156</u> : Buy-Out Correspondence – CLA Escrow dated August 28, 2017		5	1089-1093
	<u>Exhibit 157</u> : CLA Responses to First Set of Interrogatories dated June 22, 2020		5	1094-1102
	<u>Exhibit 158</u> : GVC Lease and Sales Advertising dated April 25, 2018		6	1103-1174
	<u>Exhibit 159</u> : Property Information dated August 10, 2020		6	1175-1177
9.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 8 of 18)	6/22/22	6	1178
	Note Regarding Incorrect Index		6	1179
	Index [Incorrect]		6	1180-1190
	<u>Exhibit 160</u> : Deposition Transcript of David LeGrand dated March 20, 2018 (with Exhibits 1-39)		6 7 8 9	1191-1351 1352-1580 1581-1806 1807-1864

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
10.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 9 of 18)	6/22/22	9	1865
	Note Regarding Incorrect Index		9	1866
	Index [Incorrect]		9	1867-1877
	<u>Exhibit 161</u> : Deed – Building C dated September 10, 2012		9	1878-1884
	<u>Exhibit 162</u> : Deed Building E dated November 13, 2014		9	1885-1893
	<u>Exhibit 163</u> : Email from Ben Golshani to Shawn Bidsal dated September 22, 2011		9	1894-1897
	<u>Exhibit 164</u> : Deed of Trust Notes (annotated) dated July 17, 2007		9	1898-1908
	<u>Exhibit 165</u> : Assignment of Lease and Rents dated July 17, 2007		9	1909-1939
	<u>Exhibit 166</u> : CLA Payment of \$404,250.00 dated May 29, 2011		9	1940-1941
	<u>Exhibit 167</u> : Operating Agreement For Country Club, LLC dated June 15, 2011		9	1942-1970
	<u>Exhibit 168</u> : Email from David LeGrand to Shawn to Bidsal and Bedn Gloshani dated September 16, 2011		9	1971-2001
	<u>Exhibit 169</u> : GVC General Ledger 2011 dated December 31, 2011		9	2002-2004
	<u>Exhibit 170</u> : Green Valley Trial Balance Worksheet, Transaction Listing dated June 7, 2012		9	2005-2010

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 10)	<u>Exhibit 171</u> : Correspondence from Lita to Angelo re Country Blub 2012 Accounting dated January 21, 2016		9	2011-2013
	<u>Exhibit 172</u> : Email from Shawn Bidsal re Letter to WCICO dated January 21, 2016		9	2014-2017
	<u>Exhibit 173</u> : GVC Equity Balance Computation dated June 30, 2017		9	2018-2019
	<u>Exhibit 174</u> : Email from Ben Golshani to Jim Main dated July 21, 2017		9	2020-2021
	<u>Exhibit 175</u> : Email Communication between Ben Golshani and Jim Main dated July 25, 2017		9	2022-2025
	<u>Exhibit 176</u> : Email Communication from James Shapiro dated August 16, 2017		9	2026-2031
	<u>Exhibit 177</u> : Email Communication between Ben Golshani and Shawn Bidsal dated August 16, 2017		9	2032-2033
	<u>Exhibit 178</u> : Email Communication between Rodney T. Lewin and James Shapiro dated November 14, 2017		9	2034-2035
	<u>Exhibit 179</u> : Letter from Ben Golshani to Shawn Bidsal dated December 26, 2017		9	2036-2037
	<u>Exhibit 180</u> : Letter from Shawn Bidsal to Ben Golshani dated December 28, 2017		9	2038-2039
	<u>Exhibit 181</u> : Arbitration Final Award dated April 5, 2019		10	2040-2061
	<u>Exhibit 182</u> : Email from Ben Golshani to Shawn Bidsal dated June 30, 2019		10	2062-2063

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 10)	<u>Exhibit 183</u> : Email from Ben Golshani to Shawn Bidsal dated August 20, 2019		10	2064-2065
	<u>Exhibit 184</u> : Email Communication between CLA and Shawn Bidsal dated June 14, 2020		10	2066-2067
	<u>Exhibit 185</u> : Claimant Shawn Bidsal's First Supplemental Responses to Respondent CLA Properties, LLC's First Set of Interrogatories to Shawn Bidsal dated October 2, 2020		10	2068-2076
	<u>Exhibit 186</u> : Claimant Shawn Bidsal's Responses to Respondent CLA Properties, LLC's Fifth Set of Requests for Production of Documents Upon Shawn Bidsal dated February 19, 2021		10	2077-2081
11.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 10 of 18)	6/22/22	10	2082
	Note Regarding Incorrect Index		10	2083
	Index [Incorrect]		10	2084-2094
	<u>Exhibit 187</u> : Claimant Shawn Bidsal's Responses to Respondent CLA Properties, LLC's Sixth Set of Requests for Production of Documents Upon Shane Bidsal dated February 22, 2021		10	2095-2097
	<u>Exhibit 188</u> : 2019 Notes re Distributable Cash Building C dated July 11, 2005		10	2098-2099

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 11)	<u>Exhibit 189</u> : Order Granting Petition for Confirmation of Arbitration Award and Entry of Judgment and Denying Respondent's Opposition and Counterpetition to Vacate the Arbitrator's Award dated December 6, 2019		10	2100-2110
	<u>Exhibit 190</u> : Plaintiff Shawn Bidsal's Motion to Vacate Arbitration Award dated April 9, 2019		10	2111-2152
	<u>Exhibit 191</u> : Notice of Appeal dated January 9, 2020		10	2153-2155
	<u>Exhibit 192</u> : Case Appeal Statement dated January 9, 2020		10	2156-2160
	<u>Exhibit 193</u> : Respondent's Motion for Stay Pending Appeal dated January 17, 2020		10 11	2161-2286 2287-2325
12.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 11 of 18)	6/22/22	11	2326
	Note Regarding Incorrect Index		11	2327
	Index [Incorrect]		11	2328-2338
	<u>Exhibit 194</u> : Notice of Entry of Order Granting Respondent's Motion for Stay Pending Appeal dated March 10, 2020		11	2339-2344
	<u>Exhibit 195</u> : Notice of Posting Case in Lieu of Bond dated March 20, 2020		11	2345-2349
	<u>Exhibit 196</u> : (LIMITED) Arbitration #1 Exhibits 23-42 (Portions of 198 admitted: Exs. 26 and 40 within 198)		11	2350-2412



<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 12)	<u>Exhibit 197</u> : Rebuttal Report Exhibit 1 Annotated (Gerety Schedule) dated July 11, 2005		11	2413-2416
	<u>Exhibit 198</u> : Chris Wilcox Schedules dated August 13, 2020		11	2417-2429
	<u>Exhibit 199</u> : Rebuttal Report Exhibit 3 dated December 31, 2017		11	2430-2431
	<u>Exhibit 200</u> : Distribution Breakdown dated November 13, 2014 and August 28, 2015		11	2432-2434
	<u>Exhibit 201</u> : Respondent's Motion to Resolve Member Dispute Re Which Manager Should be Day to Day Manager and Memorandum of Points and Authorities and Declarations of Benjamin Golshani and Rodey T. Lewin in Support Thereof dated May 20, 2020		11 12	2435-2530 2531-2547
13.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 12 of 18)	6/22/22	12	2548
	Note Regarding Incorrect Index		12	2549
	Index [Incorrect]		12	2550-2560
	<u>Exhibit 202</u> : Claimant Shawn Bidsal's Opposition Respondent CLA Properties, LLC's Motion to Resolve Member Dispute Re Which Manager Should be Day to Day Manager dated June 10, 2020 (with Exhibits 1-62)		12 13 14	2561-2775 2776-3016 3017-3155
	<u>Exhibit 203</u> : Request for Oral Arguments: Respondent CLA Properties, LLC's Motion to Resolve Member Dispute Re Which Manager Should be Day to Day Manager dated June 17, 2020		14	3156-3158

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 13)	<u>Exhibit 204</u> : Respondent's Reply Memorandum of Point and Authorities and Declarations Benjamin Golshani and Rodney T. Lewin in Support of Motion to Resolve member Dispute Re Which Manager Should be Day to Day Manager dated June 24, 2020		14	3159-3179
	<u>Exhibit 205</u> : Claimant Shawn Bidsal's Supplement to Opposition to Respondent CLA Properties, LLC's Motion to Resolve Member Dispute Re Which Manager Should be Day to Day Manager dated July 7, 2020		14	3180-3193
	<u>Exhibit 206</u> : CLA's Supplement to Brief re Motion to Resolve Member Dispute Re Which Manager Should be Day to Day Manager – Tender Issue and Declaration of Benjamin Golshani in Support of Motion dated July 13, 2020		14	3194-3213
	<u>Exhibit 207</u> : Order on Pending Motions dated July 20, 2020		14	3214-3221
14.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 13 of 18)	6/22/22	14	3222
	Note Regarding Incorrect Index		14	3223
	Index [Incorrect]		14	3224-3234
	<u>Exhibit 208</u> : CLA Properties, LLC's Motion to Compel Answers to First Set of Interrogatories to Shawn Bidsal dated July 16, 2020		14 15	3235-3262 3263-3292

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 14)	<u>Exhibit 209</u> : Exhibits to CLA Properties, LLC's Motion to Compel Answers to First Set of Interrogatories to Shawn Bidsal dated July 16, 2020		15	3293-3332
	<u>Exhibit 210</u> : Claimant's Opposition to Respondent's Motion to Compel Answers to First Set of Interrogatories to Shawn Bidsal and Countermotion to Stay Proceedings dated July 24, 2020		15	3333-3456
	<u>Exhibit 211</u> : Respondent CLA Properties, LLC Reply to Opposition by Claimant (Bidsal) to CLA's Motion to Compel Further Answers to Interrogatories dated July 27, 2020		15	3457-3464
	<u>Exhibit 212</u> : CLA Properties, LLC's Reply in Support of Motion to Compel Answers to First Set of Interrogatories and Opposition to Countermotion to Stay Proceedings dated July 28, 2020		15	3465-3489
	<u>Exhibit 213</u> : Order on Respondent's Motion to Compel and Amended Scheduling Order dated August 3, 2020		15	3490-3494
	<u>Exhibit 214</u> : Claimant's Emergency Motion to Quash Subpoenas and for Protective Order dated June 25, 2020		16	3495-3524
	<u>Exhibit 215</u> : CLA Properties, LLC's Opposition to Emergency Motion to Quash Subpoenas and for Protective Order dated June 29, 2020		16	3525-3536
	<u>Exhibit 216</u> : Claimant's Reply to Opposition to Motion to Quash Subpoenas and for Protective Order dated June 30, 2020		16	3537-3539

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 14)	<u>Exhibit 217</u> : Order on Pending Motions dated July 20, 2020		16	3540-3547
15.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 14 of 18)	6/22/22	16	3548
	Note Regarding Incorrect Index		16	3549
	Index [Incorrect]		16	3550-3560
	<u>Exhibit 218</u> : CLA Properties, LLC's Motion to Compel Further Responses to First Set of Interrogatories to Shawn Bidsal and for Production of Documents dated October 7, 2020		16	3561-3616
	<u>Exhibit 219</u> : Rodney Lewin and James Shapiro Email Chain dated October 19, 2020		16	3617-3619
	<u>Exhibit 220</u> : Claimant's Opposition to Respondent's Motion to Compel Further Responses to First Set of Interrogatories to Shawn Bidsal And for Production of Documents dated October 19, 2020		16	3620-3629
	<u>Exhibit 221</u> : CLA Properties, LLC's Reply to Opposition to Motion to Compel Further Responses to First Set of Interrogatories to Shawn Bidsal and for Production of Documents dated October 22, 2020		16	3630-3650
	<u>Exhibit 222</u> : Order on Respondent's Motion to Compel Further Responses to First Set of Interrogatories to Shawn Bidsal and for Production of Documents dated November 9, 2020		16	3651-3657

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 15)	<u>Exhibit 223</u> : CLA Properties, LLC's Motion to Continue Proceedings dated November 5, 2020		16	3658-3663
	<u>Exhibit 224</u> : Order on Respondent's Motion to Continue Proceedings and Second Amended Scheduling Order dated November 17, 2020		16	3664-3669
	<u>Exhibit 225</u> : Letter to Honorable David Wall (Ret.) Requesting Leave to Amend dated January 19, 2021		16	3670-3676
	<u>Exhibit 226</u> : Respondent's Fourth Amended Answer and Counterclaim to Bidsal's First Amended Demand dated January 19, 2021		16	3677-3687
	<u>Exhibit 227</u> : Claimant's Opposition to Respondent / Counterclaimant's Motion for Leave to file Fourth Amended Answer and Counterclaim dated January 29, 2021		16	3688-3732
	<u>Exhibit 228</u> : Respondent / Counterclaimant's Reply in Support of Motion for Leave to File Fourth Amended Answer and Counterclaim dated February 2, 2021		16	3733-3736
	<u>Exhibit 229</u> : Order on Respondent's Pending Motions dated February 4, 2021		16	3737-3743
	<u>Exhibit 230</u> : CLA Properties, LLC's Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA dated January 26, 2021		17	3744-3793

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 15)	<u>Exhibit 231</u> : Claimant's Opposition to Respondent / Counterclaimant's Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA dated January 29, 2021		17 18	3794-3993 3994-4029
	<u>Exhibit 232</u> : Jim Main's Opposition and Joinder to Claimant's Opposition to Respondent / Counterclaimant's Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA dated February 1, 2021		18	4030-4032
	<u>Exhibit 233</u> : CLA Properties, LLC's Reply in Support of Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA dated February 3, 2021		18	4033-4038
	<u>Exhibit 234</u> : Order on Respondent's Pending Motions dated February 4, 2021		18	4039-4045
16.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 15 of 18)	6/22/22	18	4046
	Note Regarding Incorrect Index		18	4047
	Index [Incorrect]		18	4048-4058
	<u>Exhibit 235</u> : CLA Properties, LLC's Motion for Orders (1) Compelling Claimant to Restore/Add CLA to all Green Valley Bank Accounts; (2) Provide CLA with Keys to all of Green Valley Properties; and (3) Prohibiting Distributions to the Members until the Sales of the Membership Interest in Issue in this Arbitration is Consumated and the Membership Interest is Conveyed dated February 5, 2021		18	4059-4101

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 16)	<u>Exhibit 236</u> : Claimant's Opposition to Respondent / Counterclaimant's Motion for Orders (1) Compelling Claimant To Restore / Add CLA to All Green Valley Bank Accounts; (2) Provide CLA with Keys to All Green Valley Properties; and (3) Prohibiting Distributions to The Members until the Sale of The Membership Interest in Issue in this Arbitration is Consummated and the Membership Interest is Conveyed dated February 19, 2021		18	4102-4208
	<u>Exhibit 237</u> : Order on Respondent's Motion for Various Orders dated February 22, 2021		18	4209-4215
	<u>Exhibit 238</u> : CLA Motion in Limine re Bidsal's Evidence re Taxes dated March 5, 2021		18	4216-4222
	<u>Exhibit 239</u> : Claimant's Opposition to CLA's Motion in Limine Regarding Bidsal's Evidence re Taxes dated March 11, 2021		18	4223-4229
	<u>Exhibit 240</u> : Ruling – Arbitration Day 1 p. 11 dated March 17, 2021		18	4230-4231
	<u>Exhibit 241</u> : CLA Properties, LLC's Motion in Limine Re Failure to Tender dated March 5, 2021		19	4232-4329
	<u>Exhibit 242</u> : Claimant Shawn Bidsal's Opposition to Respondent CLA Properties, LLC's Motion in Limine Re Failure to Tender dated March 11, 2021		19	4330-4354
	<u>Exhibit 243</u> : CLA Properties, LLC's Reply to Shawn Bidsal's Opposition Re Failure to Tender dated March 12, 2021		19	4355-4430

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 16)	<u>Exhibit 244</u> : Ruling – Arbitration Day 1 pp 15-17 dated March 17, 2021		19	4431-4434
	<u>Exhibit 245</u> : CLA’s Motion to Withdraw Exhibit 188 dated March 26, 2021		19	4435-4437
	<u>Exhibit 246</u> : Claimant’s Opposition to CLA’s Motion to Withdraw Exhibit 188 dated March 31, 2021		19	4438-4439
	<u>Exhibit 247</u> : CLA’s Reply to Bidsal’s Opposition to the Motion to Withdraw Exhibit 188 dated March 31, 2021		19	4440-4442
	<u>Exhibit 248</u> : Order on Respondent’s Motion to Withdraw Exhibit 188 dated April 5, 2021		19	4443-4445
17.	Appendix to Movant CLA Properties, LLC’s Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 16 of 18)	6/22/22	19	4446
	Note Regarding Incorrect Index		19	4447
	Index [Incorrect]		19	4448-4458
	<u>Exhibit 249</u> : CLA Properties, LLC’s Brief Re: (1) Waiver of the Attorney-Client Privilege; and (2) Compelling the Testimony of David LeGrand, Esq. dated May 21, 2021		19	4459-4474
	<u>Exhibit 250</u> : Claimant Shawn Bidsal’s Brief Regarding the Testimony of David LeGrand dated June 11, 2021		20	4475-4569
	<u>Exhibit 251</u> : CLA’s Properties, LLC Supplemental Brief Re: (1) Waiver of the Attorney-Client Privilege; and (2) Compelling the Testimony of David LeGrand, Esq. dated July 9, 2021		20	4570-4577



<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 17)	<u>Exhibit 252</u> : Claimant Shawn Bidsal's Supplemental Brief Regarding the Testimony of David LeGrand dated July 23, 2021		20	4578-4595
	<u>Exhibit 253</u> : Order Regarding Testimony of David LeGrand dated September 10, 2021		20	4596-4604
	<u>Exhibit 254</u> : Claimant Shawn Bidsal's Application for Award of Attorney's Fees and Costs dated November 12, 2021		20	4605-4687
	<u>Exhibit 255</u> : Respondent / Counterclaimant CLA Properties, LLC's Opposition to Claimant Bidsal's Application for Attorney's Fees and Costs dated December 3, 2021		21	4688-4757
	<u>Exhibit 256</u> : Claimant's Reply in Support of Claimant Shawn Bidsal's Application for Attorney's Fees and Costs dated December 17, 2021		21	4758-4806
	<u>Exhibit 257</u> : Respondent / Counterclaimant CLA Properties, LCC's Supplemental Opposition to Claimant's Application for Attorney's Fees and Costs dated December 23, 2021		21	4807-4838
	<u>Exhibit 258</u> : Response to CLA Properties' Rogue Supplemental Opposition dated December 29, 2021		21	4839-4946
	<u>Exhibit 259</u> : Claimant Shawn Bidsal's Supplemental Application for Award of Attorney's Fees and Costs dated January 12, 2022		21 22	4847-4930 4931-4964

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 17)	<u>Exhibit 260</u> : Respondent's Second Supplemental Opposition to Application for Attorney's Fees and Costs dated January 26, 2022		22	4965-4998
	<u>Exhibit 261</u> : Claimant's Second Supplemental Reply in Support of Claimant Shawn Bidsal's Application for Award of Attorney Fees and Costs dated February 15, 2022		22	4999-5052
18.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 17 of 18)	6/22/22	22	5053
	Note Regarding Incorrect Index		22	5054
	Index [Incorrect]		22	5055-5065
	<u>Exhibit 262</u> : Transcript of Proceedings – Honorable Stephen E. Haberfeld Volume 1 dated May 8, 2018		23	5066-5287
	<u>Exhibit 263</u> : Transcript of Proceedings – Honorable Stephen E. Haberfeld Volume 2 dated May 9, 2018		23 24	5288-5313 5314-5549
	<u>Exhibit 264</u> : Arbitration Hearing Transcript Day 1 dated March 17, 2021		25 26	5550-5797 5798-5953
	<u>Exhibit 265</u> : Arbitration Hearing Transcript Day 2 dated March 18, 2021		26 27 28	5954-6046 6047-6260 6261-6341
	<u>Exhibit 266</u> : Arbitration Hearing Transcript Day 3 dated March 19, 2021		28 29 30	6342-6505 6506-6705 6706-6798
	<u>Exhibit 267</u> : Arbitration Hearing Transcript Day 4 dated April 26, 2021		30 31	6799-6954 6955-7117

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
19.	Appendix to Movant CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment (Volume 18 of 18)	6/22/22	31	7118
	Note Regarding Incorrect Index		31	7119
	Index [Incorrect]		31	7120-7130
	<u>Exhibit 268</u> : Arbitration Hearing Transcript Day 5 dated April 27, 2021		31 32	7131-7202 7203-7358
	<u>Exhibit 269</u> : Reporter's Transcript dated June 25, 2021		32	7359-7410
	<u>Exhibit 270</u> : Remote Transcript of Proceedings dated August 5, 2021		33	7411-7531
	<u>Exhibit 271</u> : Transcript of Proceedings Arbitration dated September 29, 2021		33 34	7532-7657 7658-7783
	<u>Exhibit 272</u> : Transcript of Hearing Proceedings dated January 5, 2022		34	7784-7814
	<u>Exhibit 273</u> : Transcript of Telephonic Hearing Proceedings dated February 28, 2022		34	7815-7859
	<u>Exhibit 274</u> : Appellant Shawn Bidsal's Opening Brief ( <i>Supreme Court of Nevada, Appear from Case No. A-19-795188-P, District Court, Clark County, NV</i> ) dated November 24, 2020		35	7860-7934
	<u>Exhibit 275</u> : Respondent's Opposition to CLA's Petition for Confirmation of Arbitration Award and Entry of Judgment and Counterpetition to Vacate Arbitration Award ( <i>Case No. A-19-795188-P, District Court, Clark County, NV</i> ) dated July 15, 2019		35	7935-7975

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 19)	<u>Exhibit 276</u> : Order of Affirmance (In Re: Petition of CLA Properties, LLC C/W 80831 Nos. 80427; 80831, <i>Order of Affirmance</i> , unpublished Deposition) dated March 17, 2022		35	7976-7981
	<u>Exhibit 277</u> : 2011-2019 Green Valley Commerce Distribution		35	7982-7984
20.	Bidsal's Opposition to CLA Properties, LLC's Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment and Bidsal's Countermotion to Confirm Arbitration Award	9/1/22	35	7985-8016
	<u>Exhibit 1</u> : Declaration of Shawn Bidsal in Support of Claimant Shawn Bidsal's Opposition to Respondent CLA Properties, LLC Motion to Resolve Member Dispute Re Which Manage Should be Day to Day Manager dated June 10, 2020		35	8017-8027
	<u>Exhibit 2</u> : Affidavit of Benjamin Golshani in Opposition to Respondent's Motion for Stay Pending Appeal dated January 31, 2020		35	8028-8041
	<u>Exhibit 3</u> : Articles of Organization for Green Valley Commerce, LLC dated May 26, 2011		35	8042-8043
	<u>Exhibit 4</u> : Final Settlement Statement for Green Valley Commerce, LLC dated September 3, 2011		35	8044-8045
	<u>Exhibit 5</u> : Grant, Bargain and Sale Deed dated September 22, 2011		35	8046-8050
	<u>Exhibit 6</u> : Estimated Settlement Statement dated September 22, 2011		35	8051-8052

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 20)	<u>Exhibit 7</u> : Declaration of Covenants, Conditions and Restrictions and Reservation of Comments for Green Valley Commerce Center dated March 16, 2012		35 36	8053-8097 8098-8133
	<u>Exhibit 8</u> : Seller's Closing Statement – Final dated September 10, 2012		36	8134-8136
	<u>Exhibit 9</u> : Operating Agreement for Green Valley Commerce, LLC		36	8137-8165
	<u>Exhibit 10</u> : Schedule with Check of Distributions sent from Shawn Bidsal to Benjamin Golshani		36	8166-8169
	<u>Exhibit 11</u> : Seller's Closing Statement – Final dated November 14, 2014		36	8170-8171
	<u>Exhibit 12</u> : Schedule of Distributions		36	8172-8175
	<u>Exhibit 13</u> : Seller's Settlement Statement dated August 31, 2015		36	8176-8177
	<u>Exhibit 14</u> : CLA Properties, LLC's Election to Purchase Membership Interest dated August 3, 2017		36	8178-8179
	<u>Exhibit 15</u> : Correspondence from Rodney T. Lewin to James E. Shapiro Re Proof of Funds to Purchase Membership Interest		36	8180-8184
	<u>Exhibit 16</u> : Demand for Arbitration Form dated September 26, 2017		36	8185-8190
	<u>Exhibit 17</u> : JAMS Arbitration Final Award dated April 4, 2019		36	8191-8212

<u>NO.</u>	<u>DOCUMENT</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NO.</u>
(Cont. 20)	<u>Exhibit 18</u> : Demand for Arbitration Form dated February 7, 2020		36	8213-8247
	<u>Exhibit 19</u> : Respondent's Answer and Counter-Claim dated March 4, 2020		36	8248-8276
	<u>Exhibit 20</u> : JAMS Final Award dated March 12, 2022		36	8277-8308
	<u>Exhibit 21</u> : Order of Affirmance dated March 17, 2022		36	8309-8314
	<u>Exhibit 22</u> : Remittitur from Supreme Court of the State of Nevada dated June 10, 2022		36	8315-8319
	<u>Exhibit 23</u> : Correspondence from James E. Shapiro to Benjamin Golshani Re Offer to Purchase Membership Interest dated July 7, 2017		36	8320-8321
	<u>Exhibit 24</u> : Cashier's Check		36	8322-8323
21.	CLA's Reply in Support of Motion to Vacate (Partially) Arbitration Award	10/7/22	37	8324-8356
22.	CLA's Opposition to Shawn Bidsal's Countermotion to Confirm Arbitration Award	10/7/22	37	8357-8359
	<u>Exhibit 1</u> : Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated June 17, 2022		37	8360-8445
	<u>Exhibit 2</u> : CLA's Reply in Support of Motion to Vacate [Partially] Arbitration Award dated October 7, 2022		37	8446-8479
23.	Bidsal's Reply in Support of Bidsal's Countermotion to Confirm Arbitration Award	10/31/22	37	8480-8505

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 23)	<u>Exhibit 25</u> : Arbitration Hearing Partial Transcript Day 3 dated March 19, 2021		37	8506-8511
24.	Order Granting Bidsal's Countermotion to Confirm Arbitration Award and Denying CLA Properties, LLC's Motion to Vacate Arbitration Award	3/20/23	37	8512-8521
25.	Notice of Entry of Order {Order Granting Bidsal's Countermotion to Confirm Arbitration Award and Denying CLA Properties, LLC's Motion to Vacate Arbitration Award dated March 20, 2023}	3/21/23	37	8522-8533
26.	Transcript of Hearing Re: Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated February 7, 2023	4/11/23	38	8534-8660
27.	CLA Properties, LLC's Notice of Appeal	4/17/23	38	8661-8672
28.	CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful and Request for Order Shortening Time	5/4/23	38	8673-8680
	<u>Exhibit A</u> : Declaration of Todd Kennedy, Esq. dated April 27, 2023		38	8681-8684
29.	Bidsal's Opposition to CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Right as to the Fees and Right to Return if Appeal is Successful on Order Shortening Time	5/8/23	38	8685-8692

<b><u>NO.</u></b>	<b><u>DOCUMENT</u></b>	<b><u>DATE</u></b>	<b><u>VOL.</u></b>	<b><u>PAGE NO.</u></b>
(Cont. 29)	<u>Exhibit 1:</u> Transcript of Proceedings Re Motion to Vacate Arbitration Award (NRS 38.241) and for Entry of Judgment dated April 11, 2023		38 39	8693-8782 8783-8802
	<u>Exhibit 2:</u> JAMS Final Award dated March 12, 2022		39	8803-8834
30.	Recorder's Transcript of Pending Motions dated May 9, 2023	5/12/23	39	8835-8878
31.	Recorder's Transcript of Pending Motion dated May 11, 2023	5/15/23	39	8879-8888
32.	Order Regarding Bidsal's Motion to Reduce Award to Judgment and for an Award for Attorney Fees and Costs and Judgment	5/24/23	39	8889-8893
33.	Order Denying CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful	5/24/23	39	8894-8898
34.	Notice of Entry of Order Denying CLA Properties, LLC's Motion to Approve Payment of Fees Award in Full and for Order Preserving Appeal Rights as to the Fees and Right to Return if Appeal is Successful	5/24/23	39	8899-8905
35.	Notice of Entry of Order Regarding Bidsal's Motion to Reduce Award to Judgment and for an Award for Attorney Fees and Costs and Judgment	5/25/23	39	8906-8915
36.	CLA Properties, LLC's Supplemental Notice of Appeal	6/20/23	39	8916-8917
37.	CLA Properties, LLC's Errata to Supplemental Notice of Appeal	6/23/23	39	8918-8931



# **EXHIBIT 230**

**LEVINE & GARFINKEL**

ATTORNEYS AT LAW

IRA S. LEVINE †\*  
LOUIS E. GARFINKEL

1671 W. Horizon Ridge Pkwy, Suite 230  
Henderson, NV 89012  
Telephone: (702) 673-1612  
Facsimile: (702) 735-2198  
E-mail: lgarfinkel@lgealaw.com

January 26, 2021

\* Also admitted in California  
† LLM (taxation)

**VIA E-MAIL [dwall@jamsadr.com](mailto:dwall@jamsadr.com)**

Honorable David Wall, (Ret.)

JAMS

3800 Howard Hughes Pkwy, 11<sup>th</sup> Floor  
Las Vegas, NV 89169

Re: Bidsal v. CLA Properties, LLC  
JAMS Reference No: 1260005736

**CLA PROPERTIES, LLC'S EMERGENCY MOTION FOR  
ORDER COMPELLING THE COMPLETION OF THE  
DEPOSITION OF JIM MAIN, CPA**

Dear Judge Wall:

At the beginning of November 2020, CLA Properties, LLC's ("CLA") counsel Louis E. Garfinkel, Esq. worked with Clifton Larsen Allen's General Counsel Mike Flom to schedule the deposition of Jim Main, CPA. Mr. Main is a Principal of Clifton Larsen Allen, which has served as the longtime accounting firm for Green Valley Commerce, LLC.

On November 5, 2020, Mr. Flom provided Mr. Garfinkel with Mr. Main's availability. Based on Mr. Main's availability and Shawn Bidsal's counsel's availability, Mr. Garfinkel advised Mr. Flom on November 5, 2020 that CLA would notice Mr. Main's deposition for December 10, 2020 at the hour of 9:00 a.m. See email chain attached as Exhibit "A". On November 9, 2020, CLA noticed Mr. Main's deposition and a copy was provided to Mr. Flom, which he acknowledged receipt of. See Notice of Deposition attached as Exhibit "B" and Exhibit "A".

Honorable David Wall  
January 26, 2021  
Page 2

On December 10, 2020, CLA's counsel Rodney Lewin, Esq. took the deposition of Mr. Main. Mr. Main was represented Blake Doerr, Esq. of Lewis Brisbois. The deposition started at 9:23 a.m. After about an hour and a half of Mr. Lewin's questioning, Mr. Main announced, without any prior notice, that he had to leave the deposition by early (1:15 p.m. because of a "prior commitment"):

12 MR. LEWIN: Can we take a five-minute

13 break? We have been going for a while.

14 (A brief recess was taken.)

15 MR. LEWIN: In an off-the-record

16 discussion, Mr. Main has advised that he can only

17 go till 1:15 today. He has indicated we'll proceed

18 until that time, and that if the deposition is not

19 concluded, which I don't think it will be, it will

20 have to be adjourned and continued to another day

21 that we'll try to set.

22 Have I correctly stated what you told us,

23 Mr. Main?

24 THE WITNESS: Yes.

25 MR. GERRARD: And, again, obviously from  
00065

1 our perspective, we don't think there's any reason

2 why this deposition needs to take longer than that

3 amount of time and give us a reasonable amount of

4 time for cross-examination. So I'm not waiving the

5 right to object to any further deposition of

6 Mr. Main.

7 But go ahead.

8 MR. LEWIN: Just so it's clear, this is

9 the first time that I heard that we would not have

10 the -- a full day of deposition, Mr. Main. And as

11 I indicated, had I been informed of the need to --

12 to leave early, I would have perhaps organized my

13 questioning in a different fashion. But we don't

14 have to argue about that. It is what it is.

Honorable David Wall  
January 26, 2021  
Page 3

See Deposition transcript of Jim Main taken on December 10, 2020 attached as Exhibit "C", pp. 64-65.

No prior notice was ever given regarding this alleged "prior commitment" or that there was going to be any time limitation other than prescribed under Nevada law (7 hours). This was despite the fact that the deposition was scheduled to accommodate Mr. Main's schedule and the deposition was noticed five (5) weeks before the deposition.

Mr. Lewin proceeded with his questioning, but did not complete it. As a courtesy to Mr. Gerrard, as Mr. Main's "deadline" approached, Mr. Lewin, who was not done with his questioning, passed the witness to opposing counsel Doug Gerrard as Mr. Gerrard had requested so he would be able to question Mr. Main.

19 MR. LEWIN: So I'm not -- I'm trying to  
20 cover some things out of order, not the way I  
21 intended to do that. I'm not completed with my  
22 portion of the deposition.  
23 Doug, you said you wanted to have some  
24 time to do some examination. I'm not waiving my  
25 right to -- to have another -- bring -- restart  
00111

1 this deposition. At the end of it, I'm going to  
2 adjourn it, but if you want to take some time and  
3 ask some questions, I'll pass the baton to you  
4 understanding I'm not finished.  
5 MR. GERRARD: That's fine.

See Exhibit "C". pp. 110-111.

Mr. Main agreed to stay until 1:15 p.m., but the deposition adjourned at approximately 1:25 p.m. At that time, Mr. Main agreed to appear for the conclusion of his deposition.

Honorable David Wall  
 January 26, 2021  
 Page 4

12 MR. GERRARD: Sir, I know you have to go,  
 13 so I don't have any further questions at this time.  
 14 If there is a continued deposition, I reserve the  
 15 right to ask additional questions other than the  
 16 20 minutes of time I got today.

17 MR. LEWIN: As far as I'm concerned, I  
 18 was not informed at any time before the deposition  
 19 started that there would be a limited amount of  
 20 time. I tried to take some questions out of order.  
 21 I have a lot of questions and documents to go over  
 22 with the witness.

23 I'd like to -- Mr. Main, I'd like -- is  
 24 there any dates that you can provide counsel with  
 25 some dates that you might be available and have him  
 00136

1 contact us so we can try to schedule another  
 2 session?

3 THE COURT REPORTER: Doug, do you want a  
 4 copy?

5 MR. GERRARD: Yes.

6 THE WITNESS: I'll talk to counsel about  
 7 that, Rod. Okay? I mean -- and then we'll just  
 8 try to compare. It's hard to get this booked today  
 9 floating around. But, yes, we will do that.

10 MR. LEWIN: So we'll have this session of  
 11 the deposition prepared and sent out per code.

See Exhibit "C", pp. 135-136.

The deposition is 136 pages; Mr. Lewin's questioning, a good portion of which considered background or general information (roughly the first 17 pages of 111 pages). Mr. Gerrard's portion consisted of 25 pages.

On December 11, 2020, Mr. Lewin sent a letter to Mr. Doerr requesting dates for Mr. Main to complete the deposition. A true and correct copy of Mr. Lewin's December 11, 2020 letter is attached as Exhibit "D".

Honorable David Wall  
January 26, 2021  
Page 5

When Mr. Doerr did not respond to Mr. Lewin's December 11, 2020 letter, on December 23, 2020, Mr. Garfinkel emailed Mr. Doerr requesting dates to complete the deposition of Mr. Main. Mr. Doerr immediately responded indicating that he would provide dates when he heard from Mr. Main. See email chain attached as Exhibit "E".

On or about December 28, 2020, Mr. Garfinkel became ill and did not return to the office until January 18, 2021. However, while out of the office, on January 14, 2021, Mr. Garfinkel again emailed Mr. Doerr requesting dates. Mr. Doerr responded on January 14, 2021, indicating that he had spoken to Mr. Main, but Mr. Main had not provided him with any dates and he would follow-up. See Exhibit "E."

On January 19, 2021, Mr. Garfinkel again emailed Mr. Doerr requesting dates. Mr. Garfinkel indicated, among other things, if CLA did not receive dates, CLA would have to enforce the subpoena. See Exhibit "E".

On January 21, 2021, almost six (6) weeks after Mr. Lewin requested dates to complete the deposition and numerous emails to Mr. Doerr requesting dates, on January 21, 2021, Mr. Doerr wrote Mr. Garfinkel stating "I received your voice mail this morning. I have spoken to Jim Main. He cannot commit to a day in the next several weeks and likely in the foreseeable future. I have spoken to Mike Flom, CLA's general counsel and he suggested we extend the offer to continue the deposition by written questions pursuant to NRCP 31." Attached as Exhibit "F" is Mr. Doerr's January 21, 2021 email. Mr. Garfinkel responded indicating that was unacceptable.

Honorable David Wall  
January 26, 2021  
Page 6

For reference, attached as Exhibit “G” is the Order On Pending Motions entered by the Arbitrator on July 20, 2020. As the Arbitrator may recall, in June 2020, CLA noticed the depositions of the Custodian Of Records of Clifton Larsen Allen, Jim Main, CPA, and the Person Most Knowledgeable of Clifton Larsen Allen. Both CLA and Bidsal identified Jim Main, CPA as a witness in their Initial Disclosures. The depositions were noticed for July 6, 9, and 10, 2020. On June 15, 2020, the Arbitrator signed the subpoenas, which were served on the deponents.

On June 25, 2020, Bidsal filed an Emergency Motion to Quash Subpoenas and Protective Order. CLA filed an opposition on June 30, 2020, and on that same day, Bidsal filed a reply. The Arbitrator conducted a hearing on July 1, 2020.

As set forth in the attached Order On Pending Motions, the Arbitrator granted in part and denied in part the Motion for Protective Order. As a result of the Arbitrator’s ruling, Clifton Larsen Allen produced over 3,000 pages of documents responsive to the subpoenas. The documents were provided to Bidsal’s counsel, which reviewed and redacted some of the documents, and then produced the documents to CLA. CLA then proceeded to work with Mr. Flom to schedule Mr. Main’s deposition.

CLA seeks an order compelling Mr. Main to appear for the completion of his deposition. Mr. Main has in effect submitted himself to the jurisdiction of this arbitration for his deposition without limitation.

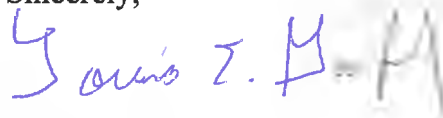
Based upon the Arbitrator’s prior ruling regarding his ability to enforce subpoenas under the Federal Arbitration Act, if Clifton Larsen Allen will not voluntarily produce Mr. Main, then the Arbitrator should set an arbitration hearing

Honorable David Wall  
January 26, 2021  
Page 7

and a subpoena be issued to compel Mr. Main to appear for the completion of his deposition.

For these reasons, CLA's Emergency Motion to Compel the Completion of the Deposition of Mr. Main, CPA should be granted.

Sincerely,



Louis E. Garfinkel, Esq.

LEG/mb

Attachments

cc: James Shapiro, Esq. (via email – [jshapiro@smithshapiro.com](mailto:jshapiro@smithshapiro.com))  
Douglas Gerrard, Esq. (via email - [dgerrard@gerrard-cox.com](mailto:dgerrard@gerrard-cox.com))  
Rod Lewin, Esq. (via email – [rod@rtlewin.com](mailto:rod@rtlewin.com))  
Blake Doerr, Esq. (via email – [Blake.Doerr@lewisbrisbois.com](mailto:Blake.Doerr@lewisbrisbois.com))  
Mike Flom, Esq. (via email – [Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com))



## **EXHIBIT “A”**

## **EXHIBIT “A”**

**Louis Garfinkel**

**Subject:** [External] RE: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main

**From:** Louis Garfinkel  
**Sent:** Monday, November 09, 2020 9:58 AM  
**To:** Flom, Michael; [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main

Thanks Mike.

**From:** Flom, Michael [<mailto:Michael.Flom@claconnect.com>]  
**Sent:** Monday, November 09, 2020 9:57 AM  
**To:** Louis Garfinkel; [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main

Email received.



**Michael Flom**  
 General Counsel

**Direct 612-397-3110** Main 612-376-4500 x13110 Fax 612-376-4850  
 CLA (CliftonLarsonAllen LLP) 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) CLAconnect.com

Create Opportunities

Wealth Advisory Outsourcing Audit, Tax, and Consulting



Investment advisory services are offered through CliftonLarsonAllen  
 Wealth Advisors, LLC, an SEC-registered investment advisor.

Send me your files with secure file transfer.

**From:** Louis Garfinkel <[LGarfinkel@lgealaw.com](mailto:LGarfinkel@lgealaw.com)>  
**Sent:** Monday, November 9, 2020 11:29 AM  
**To:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>; [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** [External] RE: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main  
**Importance:** High



Good morning Mike...I hope you had a good weekend. Attached is the notice of deposition for Jim Main—set for December 10<sup>th</sup> at 9:00am. Please confirm receipt of this e-mail. Thanks.

**From:** Louis Garfinkel  
**Sent:** Thursday, November 05, 2020 2:25 PM  
**To:** Flom, Michael; [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main  
**Importance:** High

Mike, we are going to take Jim Main's deposition on December 10th--I will send you a notice. Thanks for all your help.

---

**From:** Flom, Michael [[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)]  
**Sent:** Thursday, November 05, 2020 9:57 AM  
**To:** Louis Garfinkel  
**Subject:** FW: Shawn Bidsal v. CLA Properties, LLC -- Rescheduling Deposition of Jim Main

Louis,

Following up on our conversation, see below for dates through the end of the year that Jim Main is not available for deposition.

11/16  
 11/18  
 11/23  
 11/26  
 11/27  
 12/11  
 12/14  
 12/18  
 12/23 through rest of year.

Thanks,  
 Mike



**Michael Flom**  
 General Counsel

**Direct 612-397-3110** Main 612-376-4500 x13110 Fax 612-376-4850  
 CLA (CliftonLarsonAllen LLP) 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) CLAconnect.com

Create Opportunities

Wealth Advisory Outsourcing Audit, Tax, and Consulting



Investment advisory services are offered through CliftonLarsonAllen  
 Wealth Advisors, LLC, an SEC-registered investment advisor.

Send me your files with secure file transfer.

---

**The information (including any attachments) contained in this document is confidential and is for the use**

**only of the intended recipient. If you are not the intended recipient, you should delete this message. Any distribution, disclosure, or copying of this message, or the taking of any action based on its contents is strictly prohibited.**

**CliftonLarsonAllen LLP**

-----

## EXHIBIT "B"

## EXHIBIT "B"

1 Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 2 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 4 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

5  
 6 Rodney T. Lewin, Esq.  
 CAL.SBN. 71664  
 7 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 9 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
 10 *Attorneys for Respondent/Counterclaimant*  
 11 *CLA Properties, LLC*

12  
 13  
 14 SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

15  
 16 Claimant/Counter-Respondent

17 v.

**NOTICE OF DEPOSITION OF**  
**OF JIM MAIN**

18 CLA PROPERTIES, LLC, a California  
 limited liability company,

19  
 20 Respondent/Counterclaimant

21  
 22 PLEASE TAKE NOTICE that on December 10, 2020, at the hour of 9:00 a.m. at  
 23 Litigation Services, 3960 Howard Hughes Parkway, Suite 700, Las Vegas, Nevada 89169;  
 24 telephone (800) 330-1112, Respondent/Counterclaimant CLA Properties, LLC will take the  
 25 Deposition of Jim Main upon oral examination before a notary public, or before some other

26 ///

27 ///

1 officer authorized by law to administer oaths. Said deposition shall continue day to day until  
2 completed.

3 Dated this 6th day of November, 2020  
4  
5

6 LEVINE & GARFINKEL

7  
8 By: 

Louis E. Garfinkel, Esq.  
Nevada Bar No. 3416  
1671 W. Horizon Ridge Pkwy, Suite 230  
Henderson, NV 89012  
Tel: (702) 673-1612/Fax: (702) 735-2198  
Email: [lgarfinkel@lealaw.com](mailto:lgarfinkel@lealaw.com)

12 - And -

13 Rodney T. Lewin, Esq.  
14 CAL.SBN. 71664  
15 Law Offices of Rodney T. Lewin, APC  
16 A Professional Corporation  
17 8665 Wilshire Boulevard, Suite 210  
18 Beverly Hills, California 90211  
19 (310) 659-6771  
20 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
21 *Attorneys for Respondent/Counterclaimant*  
22 *CLA Properties, LLC*  
23  
24  
25  
26  
27  
28

I hereby certify that I am an employee of LEVINE & GARFINKEL, and that on the 9<sup>th</sup> day of November, 2020, I caused the foregoing **NOTICE OF DEPOSITION OF JIM MAIN** to be served as follows:

**[X]** by sending it via electronic mail service to:

James E. Shapiro, Esq.  
Nevada Bar No. 7907  
Smith & Shapiro, PLLC  
3333 E. Serene Ave., Suite 130  
Henderson, NV 89074  
T: (702) 318-5033 / F: (702) 318-5034  
E: [jshapiro@smithshapiro.com](mailto:jshapiro@smithshapiro.com)  
*Attorneys for Claimant/CounterRespondent*  
*Shawn Bidsal*

Douglas D. Gerrard, Esq.  
Nevada Bar No. 4613  
Gerrard, Cox & Larsen  
2450 St. Rose Pkwy, Suite 200  
Henderson, NV 89076  
T: (702) 796-4000/F: (702) 796-4848  
Email: [dgerrard@gerrard-cox.com](mailto:dgerrard@gerrard-cox.com)

Melanie Bruner  
Melanie Bruner, an Employee of  
LEVINE & GARFINKEL



## **EXHIBIT “C”**

## **EXHIBIT “C”**

1 SHAWN BIDSAL, an  
individual,

2  
Claimant/Counter-Respondent )

3 vs. )

4 CLA PROPERTIES, LLC, a  
5 California limited liability)  
company, )

6 Respondent/Counterclaimant )  
7 )

JAMS Ref. No. 1260005736

8  
9  
10  
11 REMOTE DEPOSITION OF JIM MAIN, CPA  
TAKEN BY A CERTIFIED COURT REPORTER  
LAS VEGAS, NEVADA  
12 THURSDAY, DECEMBER 10, 2020  
at 9:23 a.m.

13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23 JOB NO: 4367903

24 Reported By: LISA MAKOWSKI, CCR 345, CA CSR 13400

25 PAGES 1 - 138

Page 1

Veritext Legal Solutions  
866 299-5127

## 1 APPEARANCES:

2 For Shawn Bidsal:

3 GERRARD COX LARSEN

4 BY: DOUGLAS D. GERRARD, ESQ.

2450 Saint Rose Parkway.

Suite 200

5 Henderson, Nevada 89074

(702) 796-4000

6 Dgerrard@gerrard-cox.com

7  
8 For CLA Properties, LLC:

LAW OFFICES OF RODNEY T. LEWIN, APC

9 BY: RODNEY T. LEWIN, ESQ.

8665 Wilshire Boulevard

10 Suite 210

Beverly Hills, California 90211

11 (310) 659-6771

rod@rtlewin.com

12  
13 For Jim Main:

LEWIS, BRISBOIS, BISGAARD &amp; SMITH

14 BY: BLAKE A. DOERR, ESQ.

6385 South Rainbow Boulevard

15 Suite 600

Las Vegas, Nevada 89118

16 (702) 893-3383

Blake.doerr@lewisbrisbois.com

17 \* \* \* \* \*

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

# INDEX

WITNESS	PAGE
JIM MAIN, CPA	
Examination by Mr. Lewin	4
Examination by Mr. Gerrard	111

## INDEX OF EXHIBITS

EXHIBIT		PAGE
Exhibit 1	Deposition Notice	34
Exhibit 3	Operating Agreement	35
Exhibit 4	Combined Journal Entries	36
Exhibit 5	5/14/18 Email	47
Exhibit 6	Combined Journal Entries	49
Exhibit 7	71115 - Green Valley Commerce, LLC Tax Code Groupings	60
Exhibit 8	Document Bates stamped CLA_Bidsal021-031	65
Exhibit 29	Operating Agreement of Green Valley Commerce, LLC	69
Exhibit 30	Tax Return Bates Stamped CLA_Bidsal1544-1564	98
Exhibit 32	Green Valley General Ledger as of 12/31/16	107
Exhibit 33	Notes Bates Stamped CLA_Bidsal01737	109

-o0o-

1 LAS VEGAS, NEVADA, THURSDAY, DECEMBER 10, 2020

2 9:23 a.m.

3 -oOo-

4  
5 THE COURT REPORTER: Due to the need for  
6 this deposition to take place remotely because of  
7 the government's order for social distancing, the  
8 parties will stipulate that the court reporter can  
9 swear in the witness over the phone or through the  
10 use of video conference and that the witness has  
11 verified that he is, in fact, Jim Main.

12 Do all counsel so stipulate?

13 MR. GERRARD: Doug Gerrard for Shawn  
14 Bidsal.

15 MR. LEWIN: Yes.

16 MR. DOERR: Yes.

17  
18 JIM MAIN, CPA,  
19 having been first duly sworn, did testify as follows:  
20

21 EXAMINATION

22 BY MR. LEWIN:

23 Q. Good morning, Mr. Main. How are you?

24 A. Good morning, Mr. Lewin. I'm good.

25 Q. Now, you reside in Las Vegas?

Page 4

Veritext Legal Solutions  
866 299-5127

1     var - Gross rents."

2                     What does "var" stand for?

3             A.     I'm looking at where you -- oh, I --  
4     that, I cannot answer.

5             Q.     Okay. These entries here are just  
6     showing the total amount of rents received  
7     according to the records you received from  
8     Mr. Bidsal or his staff relating to Greenway and  
9     Green Valley?

10            A.     Correct.

11            Q.     Okay.

12                     MR. LEWIN: Can we take a five-minute  
13     break? We have been going for a while.

14                     (A brief recess was taken.)

15                     MR. LEWIN: In an off-the-record  
16     discussion, Mr. Main has advised that he can only  
17     go till 1:15 today. He has indicated we'll proceed  
18     until that time, and that if the deposition is not  
19     concluded, which I don't think it will be, it will  
20     have to be adjourned and continued to another day  
21     that we'll try to set.

22                     Have I correctly stated what you told us,  
23     Mr. Main?

24                     THE WITNESS: Yes.

25                     MR. GERRARD: And, again, obviously from

Page 64

1 our perspective, we don't think there's any reason  
2 why this deposition needs to take longer than that  
3 amount of time and give us a reasonable amount of  
4 time for cross-examination. So I'm not waiving the  
5 right to object to any further deposition of  
6 Mr. Main.

7 But go ahead.

8 MR. LEWIN: Just so it's clear, this is  
9 the first time that I heard that we would not have  
10 the -- a full day of deposition, Mr. Main. And as  
11 I indicated, had I been informed of the need to --  
12 to leave early, I would have perhaps organized my  
13 questioning in a different fashion. But we don't  
14 have to argue about that. It is what it is.

15 (Exhibit 8 was marked for  
16 identification.)

17 BY MR. LEWIN:

18 Q. Would you please turn to Exhibit 8, which  
19 is a communication with Mr. Bidsal disclosing his  
20 K-1. It is Bates stamped CLA\_Bidsal021 through  
21 031.

22 Mr. Main, this is Mr. Bidsal's K-1 for  
23 Green Valley for the year 2016; is that correct?

24 A. Yes.

25 Q. Okay. And this is prepared by -- by your

Page 65

1 are redacted.

2 Do you know why they are?

3 A. No. No, I don't know. I don't know why.  
4 I'd be speculating as to why. I don't know why.

5 Q. Okay. Going back to -- going back to  
6 Exhibit 31.

7 A. Yeah.

8 Q. That's the 2014 closing statement?

9 A. Yeah.

10 Q. The net proceeds that are shown on this,  
11 \$797,794.03, that is -- that is the amount that is  
12 also distributed to the members if it wasn't for  
13 the tax-free -- or tax-deferred exchange; is that  
14 correct?

15 A. Well, that -- again, I'm just looking at  
16 the closing statement here. If it wasn't an  
17 exchange, that would mean that should be a balance  
18 to the sellers of 797,000.

19 MR. LEWIN: So I'm not -- I'm trying to  
20 cover some things out of order, not the way I  
21 intended to do that. I'm not completed with my  
22 portion of the deposition.

23 Doug, you said you wanted to have some  
24 time to do some examination. I'm not waiving my  
25 right to -- to have another -- bring -- restart

Page 110



1 this deposition. At the end of it, I'm going to  
2 adjourn it, but if you want to take some time and  
3 ask some questions, I'll pass the baton to you  
4 understanding I'm not finished.

5 MR. GERRARD: That's fine.

6

7

EXAMINATION

8 BY MR. GERRARD:

9 Q. Let's go back to Exhibit 3. And I'll try  
10 to navigate as well as Mr. Lewin did, but I'm not  
11 sure if I will or not.

12 So this is the operating agreement.

13 Do you have that in front of you,

14 Mr. Main?

15 MR. DOERR: We will tell you when we're  
16 there.

17 MR. GERRARD: Sounds good.

18 THE WITNESS: Okay. I've got it.

19 BY MR. GERRARD:

20 Q. If you would look at page 12. Let me  
21 know when you're there?

22 A. I'm there.

23 Q. Okay. So page 12 has a heading without a  
24 number. It says "Distribution of Profits."

25 Do you see that?

Page 111

1     accrual basis to a cash basis for tax purposes; is  
2     that correct?

3             MR. LEWIN:  Objection; compound, calls  
4     for speculation.

5             THE WITNESS:  Yes.  Well, to go further,  
6     yes, when books are kept on an accrual basis, we do  
7     have journal entries to convert them to the cash  
8     basis.  And that's -- that's part of the accounting  
9     that we do on our end.  That's what we were  
10    describing before as some of our tax journal  
11    entries.

12            MR. GERRARD:  Sir, I know you have to go,  
13    so I don't have any further questions at this time.  
14    If there is a continued deposition, I reserve the  
15    right to ask additional questions other than the  
16    20 minutes of time I got today.

17            MR. LEWIN:  As far as I'm concerned, I  
18    was not informed at any time before the deposition  
19    started that there would be a limited amount of  
20    time.  I tried to take some questions out of order.  
21    I have a lot of questions and documents to go over  
22    with the witness.

23            I'd like to -- Mr. Main, I'd like -- is  
24    there any dates that you can provide counsel with  
25    some dates that you might be available and have him

1     contact us so we can try to schedule another  
2     session?

3             THE COURT REPORTER:   Doug, do you want a  
4     copy?

5             MR. GERRARD:   Yes.

6             THE WITNESS:   I'll talk to counsel about  
7     that, Rod.   Okay?   I mean -- and then we'll just  
8     try to compare.   It's hard to get this booked today  
9     floating around.   But, yes, we will do that.

10            MR. LEWIN:   So we'll have this session of  
11     the deposition prepared and sent out per code.

12            (A brief off-the-record discussion was  
13     held.)

14            THE COURT REPORTER:   Doug, do you want a  
15     copy?

16            MR. GERRARD:   Yes, please.

17            (Thereupon, the taking of the deposition  
18     was continued sine die.)

19  
20  
21  
22  
23  
24  
25

1  
2 I, JIM MAIN, CPA, do hereby declare under  
3 penalty of perjury that I have read the foregoing  
4 transcript; that I have made any corrections as appear  
5 noted, in ink, initialed by me, or attached hereto;  
6 that my testimony as contained herein, as corrected, is  
7 true and correct.

8 EXECUTED this \_\_\_\_ day of \_\_\_\_\_,  
9 20\_\_\_\_, at \_\_\_\_\_, \_\_\_\_\_.  
(City) (State)

10  
11  
12  
13 \_\_\_\_\_  
JIM MAIN, CPA  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

Page 137

## REPORTER'S DECLARATION

STATE OF NEVADA)

COUNTY OF CLARK)

I, Lisa Makowski, CCR No. 345, declare as follows:

That I reported the taking of the deposition of the witness, JIM MAIN, CPA, commencing on Thursday, December 10, 2020, at the hour of 9:23 a.m.

That prior to being examined, the witness was by me duly sworn to testify to the truth, the whole truth, and nothing but the truth; that, before the proceedings' completion, the reading and signing of the deposition has been requested by the deponent or a party.

That I thereafter transcribed said shorthand notes into typewriting and that the typewritten transcript of said deposition is a complete, true and accurate transcription of said shorthand notes taken down at said time.

I further declare that I am not a relative or employee of any party involved in said action, nor a person financially interested in the action.

Dated at Las Vegas, Nevada this 22nd day of January, 2021.



Lisa Makowski, CCR 345

## **EXHIBIT “D”**

## **EXHIBIT “D”**

RODNEY T. LEWIN  
 NOREEN SPENCER LEWIN\*  
 CHANDLER OWEN BARTLETT  
 ALLYSON P. WITTNER

Law Offices of  
**RODNEY T. LEWIN**  
A PROFESSIONAL CORPORATION  
 8665 WILSHIRE BOULEVARD, SUITE 210  
 BEVERLY HILLS, CALIFORNIA 90211-2931  
 telephone: (310) 659-6771  
 telecopier: (310) 659-7354

RANDALL A. SPENCER\*  
 RICHARD D. AGAY  
 MICHAEL LAVAE  
 OF COUNSEL  
 \*Also licensed in Illinois

writer's email:  
 rod@rtlewin.com

December 11, 2020

**Via Email Only**

Blake Doerr  
 Lewis Brisbois  
 6385 South Rainbow Blvd.,  
 Suite 600, Las Vegas, NV 89118

Re: *Bidsal v. CLA Properties*  
 JAMS Ref: 1260005736  
 Adjourned Main Deposition

Dear Blake:

Yesterday, shortly after 11 during Mr. Main's deposition Mr. Main unexpectedly informed us that he had to leave because of prior commitments at noon. He subsequently agreed to stay until 1:15 (he actually stayed until approximately 1:25).

We had not been previously informed of this, nor had we agreed to his deposition ending early. Accordingly I was not able to complete my questioning and the deposition was adjourned, not finished. I interrupted my questioning to allow Mr. Gerrard to ask some questions, and he did not finish either.

I am puzzled why Mr. Main's need to adjourn early was not disclosed before. As you know his company produced over 4,000 pages of documents. You and I had spoken about the deposition and nothing was mentioned about ending early.

As indicated, we have not completed our questioning, and would like to get some dates from him for the continuance and completion of his deposition. Would you please advise of three available dates beginning of January.

Thank you.

Very truly yours,

LAW OFFICES OF RODNEY T. LEWIN, APC  
 RODNEY T. LEWIN

cc: Doug Gerrard, Esq. (via email - [dgerrard@gerrard-cox.com](mailto:dgerrard@gerrard-cox.com))

f:\7251\letters\blake.121120

**APPENDIX (PX)003518**

Page 2

Louis Garfinkel, Esq. (via email -lgarfinkel@lgealaw.com)  
Ben Golshani (via email)



## **EXHIBIT “E”**

## **EXHIBIT “E”**

**Louis Garfinkel**

**Subject:** Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition  
**Attachments:** blake.121120.pdf  
**Importance:** High

---

**From:** Louis Garfinkel  
**Sent:** Tuesday, January 19, 2021 6:31 AM  
**To:** Doerr, Blake  
**Cc:** rod@rtlewin.com  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Blake, where are we with dates? Rod sent you a letter on 12/11/20 requesting dates—the letter is attached. It has been 5 and a half weeks since the letter was sent. When you did not respond to Rod's letter, I followed up and we spoke before Christmas. On 12/28/20 I became very ill and did not follow-up with you again until recently. I worked closely with Mike Flom to schedule Jim's deposition—Jim gave the dates of his availability so it is surprising that he would schedule something else the day of his deposition and cut the deposition short. I am sorry it has come to this, but if we do not get some dates within the next day or so, we will unilaterally set the deposition and enforce the subpoena (which is still in effect) if necessary. There is other discovery that needs to be completed and the discovery cut-off is approaching .

---

**From:** Louis Garfinkel  
**Sent:** Thursday, January 14, 2021 9:34 AM  
**To:** Doerr, Blake  
**Cc:** rod@rtlewin.com  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Thank you Blake.

---

**From:** Doerr, Blake [Blake.Doerr@lewisbrisbois.com]  
**Sent:** Thursday, January 14, 2021 8:21 AM  
**To:** Louis Garfinkel  
**Cc:** rod@rtlewin.com  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

I have spoken to him. But he's not gotten back to me. I'll follow up today.  
 Blake



**Blake A. Doerr**  
 Partner  
 Blake.Doerr@lewisbrisbois.com  
 T: 702.693.4302 F: 702.893.3789

Representing clients from coast to coast. View our locations nationwide.

This e-mail may contain or attach privileged, confidential or protected information intended only for the use of the intended recipient. If you are not the intended recipient, any review or use of it is strictly prohibited. If you have received this e-mail in error, you are required to notify the sender, then delete this email and any attachment from your computer and any of your electronic devices where the message is stored.

**From:** Louis Garfinkel <LGarfinkel@lgealaw.com>  
**Sent:** Thursday, January 14, 2021 8:01 AM  
**To:** Doerr, Blake <Blake.Doerr@lewisbrisbois.com>  
**Cc:** rod@rtlewin.com  
**Subject:** [EXT] RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Blake, have you contacted Jim? We really need to get some dates.

---


**From:** Louis Garfinkel  
**Sent:** Tuesday, January 12, 2021 9:29 AM  
**To:** Doerr, Blake  
**Cc:** rod@rtlewin.com  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Blake, please provide dates--it has been 3 weeks. Thank you.

---

**From:** Doerr, Blake [Blake.Doerr@lewisbrisbois.com]  
**Sent:** Wednesday, December 23, 2020 9:16 AM  
**To:** Louis Garfinkel  
**Cc:** rod@rtlewin.com  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Greetings Lou – I will. I will let you know when I hear from him.  
 Blake

 **LEWIS  
BRISBOIS**  
**Blake A. Doerr**  
**Partner**  
 Blake.Doerr@lewisbrisbois.com  
**T: 702.693.4302 F: 702.893.3789**

6385 South Rainbow Blvd., Suite 600, Las Vegas, NV 89118 | LewisBrisbois.com

Representing clients from coast to coast. View our locations nationwide.

This e-mail may contain or attach privileged, confidential or protected information intended only for the use of the intended recipient. If you are not the intended recipient, any review or use of it is strictly prohibited. If you have received this e-mail in error, you are required to notify the sender, then delete this email and any attachment from your computer and any of your electronic devices where the message is stored.

**From:** Louis Garfinkel <LGarfinkel@lgealaw.com>  
**Sent:** Wednesday, December 23, 2020 6:56 AM  
**To:** Doerr, Blake <Blake.Doerr@lewisbrisbois.com>  
**Cc:** rod@rtlewin.com  
**Subject:** [EXT] RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

Good morning Blake...I hope you are well. Happy Holidays! would appreciate it if you can provide us some dates to complete the deposition of Jim Main. Thank you.

**From:** Doerr, Blake [mailto:Blake.Doerr@lewisbrisbois.com]  
**Sent:** Wednesday, December 09, 2020 9:28 AM  
**To:** Louis Garfinkel  
**Cc:** rod@rtlewin.com; Main, Jim; Doug Gerrard (DGerrard@gerrard-cox.com)  
**Subject:** RE: : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition

It is below and he's cced on this email.

Main, Jim <Jim.Main@claconnect.com>



**Blake A. Doerr**  
**Partner**  
 Blake.Doerr@lewisbrisbois.com  
**T: 702.693.4302 F: 702.893.3789**

6385 South Rainbow Blvd., Suite 600, Las Vegas, NV 89118 | LewisBrisbois.com

Representing clients from coast to coast. View our locations nationwide.

This e-mail may contain or attach privileged, confidential or protected information intended only for the use of the intended recipient. If you are not the intended recipient, any review or use of it is strictly prohibited. If you have received this e-mail in error, you are required to notify the sender, then delete this email and any attachment from your computer and any of your electronic devices where the message is stored.

**From:** Louis Garfinkel <LGarfinkel@lealaw.com>  
**Sent:** Wednesday, December 9, 2020 7:52 AM  
**To:** Doerr, Blake <Blake.Doerr@lewisbrisbois.com>  
**Cc:** rod@rtlewin.com  
**Subject:** [EXT] : Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main Deposition  
**Importance:** High

External Email

See below. Bidsal's counsel has agreed to the remote deposition for Jim Main. We need Jim Main's e-mail address so Rod can send you and him an e-mail with an invite for the Veritext platform. Both you and Jim will have to sign up for Veritext's exhibit share so you have access to the deposition exhibits. Please call me on my cell (702) 501-5658.

**From:** Rodney T. Lewin [mailto:rod@rtlewin.com]  
**Sent:** Tuesday, December 08, 2020 3:08 PM  
**To:** 'Doug Gerrard'  
**Cc:** Louis Garfinkel; 'Aimee Cannon'; 'James E. Shapiro'; ben@claproperties.com; spencer@rtlewin.com

**Subject:** RE: Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main and Shawn Bidsal's Depositions  
**Importance:** High

Doug, this confirms our conversation wherein you agreed that we can Veritext as the reporter with their platform for the upcoming remote depositions.

We will arrange of the invites/links to be sent to all and cancel the deposition at Litigation Services.

Thanks for your cooperation.

**Rodney T. Lewin**  
**Law Offices of Rodney T. Lewin, APC**  
**8665 Wilshire Blvd**  
**Suite 210**  
**Beverly Hills, California**  
**90211-2931**  
**Tele: 310-659-6771**  
**Fax: 310-659-7354**  
**E-Mail: [rod@rtlewin.com](mailto:rod@rtlewin.com)**

**CONFIDENTIAL COMMUNICATIONS**

This e-mail is covered by the Electronic Communications Privacy Act, 18 U.S.C. §§ 2510-2521 and is legally privileged. This e-mail message and any files transmitted with it may also be subject to the attorney-client privilege and attorney work-product doctrine, and contain confidential information intended only for the person(s) to whom this e-mail message is addressed. If you have received this e-mail message in error, please notify the sender immediately by electronic mail ([rod@rtlewin.com](mailto:rod@rtlewin.com)) and destroy the original message without making a copy. Thank you.

**From:** James E. Shapiro [<mailto:JShapiro@smithshapiro.com>]  
**Sent:** Tuesday, December 08, 2020 1:41 PM  
**To:** Rodney Lewin  
**Cc:** Louis Garfinkel; Doug Gerrard ([DGerrard@gerrard-cox.com](mailto:DGerrard@gerrard-cox.com)); Aimee Cannon; Shawn Bidsal ([wcico@yahoo.com](mailto:wcico@yahoo.com))  
**Subject:** RE: Bidsal v. CLAP (GVC) | JAMS #1260005736 | Shawn Bidsal's Deposition

As I stated in our earlier call, Shawn and I will be in the same room for his deposition, but if you want to take it remotely, that's fine as well.

Sincerely,

*James E. Shapiro, Esq.*  
[jshapiro@SmithShapiro.com](mailto:jshapiro@SmithShapiro.com)

**SMITH & SHAPIRO**

ATTORNEYS AT LAW

3333 E. Serene Ave., Suite 130, Henderson, NV 89074  
 702.318.5033 • 702.318.5034  
[smithshapiro.com](http://smithshapiro.com)

**From:** Rodney Lewin <[rod@rtlewin.com](mailto:rod@rtlewin.com)>  
**Sent:** Tuesday, December 8, 2020 1:29 PM  
**To:** James E. Shapiro <[JShapiro@smithshapiro.com](mailto:JShapiro@smithshapiro.com)>

**Cc:** Louis Garfinkel <LGarfinkel@lealaw.com>; Doug Gerrard (DGerrard@gerrard-cox.com) <DGerrard@gerrard-cox.com>; Aimee Cannon <acannon@smithshapiro.com>; Shawn Bidsal (wcico@yahoo.com) <wcico@yahoo.com>  
**Subject:** Re: Bidsal v. CLAP (GVC) | JAMS #1260005736 | Jim Main's Depositions

And to follow up on her earlier conversation you don't have any problem with Mr. Bidsal's deposition being taken remotely either. I'll call you little bit when I'm on a break to talk about the procedure or should I call Doug?

Sent from my iPhone. Please excuse garble.

On Dec 8, 2020, at 1:25 PM, James E. Shapiro <JShapiro@smithshapiro.com> wrote:

Rod,

We have no objection to Jim Main's deposition being conducted 100% remotely. However, please note that Doug Gerrard will be the one who will be covering that deposition, so please make sure that both Doug and I receive all of the credentials we will need to participate, ask questions, and introduce exhibits.

Sincerely,

*James E. Shapiro, Esq.*  
 jshapiro@SmithShapiro.com  
 <image001.jpg>

**From:** James E. Shapiro  
**Sent:** Tuesday, December 8, 2020 12:55 PM  
**To:** rod@rtlewin.com  
**Cc:** 'Louis Garfinkel' <LGarfinkel@lealaw.com>; Doug Gerrard <doug.gerrard@gerrard-cox.com>; Aimee Cannon <acannon@smithshapiro.com>  
**Subject:** RE: Admin Order 20-24. See p. 5 re depositions.

You are correct that the Court's administrative order restricts in person depositions... but that does not apply to the present arbitration.

I'm out of my hearing and should be available the rest of the afternoon.

Sincerely,

*James E. Shapiro, Esq.*  
 jshapiro@SmithShapiro.com  
 <image001.jpg>

**From:** Rodney T. Lewin <rod@rtlewin.com>  
**Sent:** Tuesday, December 8, 2020 9:40 AM  
**To:** 'Louis Garfinkel' <LGarfinkel@lealaw.com>; James E. Shapiro <JShapiro@smithshapiro.com>  
**Subject:** Admin Order 20-24. See p. 5 re depositions.

Jim following up on our telephone conversation this morning according to the most recent district court administrative order **in person depositions are prohibited**. As I indicated Jim Main's attorney has already advised he must appear remotely. I called you again but you were

unavailable. I wanted to talk to you about setting up Mr. Bidsal's remote deposition. I'm going into a deposition at 10; would you please call me before or advise when we can speak. Thanks

**Rodney T. Lewin**  
**Law Offices of Rodney T. Lewin, APC**  
**8665 Wilshire Blvd**  
**Suite 210**  
**Beverly Hills, California**  
**90211-2931**  
**Tele: 310-659-6771**  
**Fax: 310-659-7354**  
**E-Mail: [rod@rtlewin.com](mailto:rod@rtlewin.com)**

**CONFIDENTIAL COMMUNICATIONS**

This e-mail is covered by the Electronic Communications Privacy Act, 18 U.S.C. §§ 2510-2521 and is legally privileged. This e-mail message and any files transmitted with it may also be subject to the attorney-client privilege and attorney work-product doctrine, and contain confidential information intended only for the person(s) to whom this e-mail message is addressed. If you have received this e-mail message in error, please notify the sender immediately by electronic mail ([rod@rtlewin.com](mailto:rod@rtlewin.com)) and destroy the original message without making a copy. Thank you.

**From:** Louis Garfinkel [<mailto:LGarfinkel@lealaw.com>]  
**Sent:** Tuesday, December 08, 2020 8:59 AM  
**To:** [rod@rtlewin.com](mailto:rod@rtlewin.com); James E. Shapiro  
**Subject:** Rod and Jim, attached is the District Court's most recent Admin Order 20-24. See p. 5 re depositions  
**Importance:** High

Louis E. Garfinkel, Esq.  
 Levine & Garfinkel  
 1671 W. Horizon Ridge Parkway Suite 230  
 Henderson, Nevada 89012  
 Phone: (702) 673-1612  
 Cell: (702) 501-5658  
 Fax: (702) 735-2198  
 E-mail: [lgarfinkel@lealaw.com](mailto:lgarfinkel@lealaw.com)

## **EXHIBIT “F”**

## **EXHIBIT “F”**



**Louis Garfinkel**

---

**Subject:** Jim Main's deposition

---

**From:** Doerr, Blake [Blake.Doerr@lewisbrisbois.com]  
**Sent:** Thursday, January 21, 2021 4:11 PM  
**To:** Louis Garfinkel  
**Cc:** rod@rtlewin.com; Doug Gerrard (DGerrard@dgerrard-cox.com)  
**Subject:** Jim Main's deposition

Lou,

I received your voicemail this morning. I have spoken to Jim Main. He cannot commit do a day in the next several weeks and likely the foreseeable future. I have spoken to Mike Flom, CLA's general counsel and he suggested we extend the offer to continue the deposition by written questions pursuant to NRCP 31. It may not be the preferred method but the thought is that you will get the responses sooner versus later. Please let me know your thoughts. Rod and Doug, please feel free to chime in as well.

Blake



6385 South Rainbow Blvd., Suite 600, Las Vegas, NV 89118 | [LewisBrisbois.com](http://LewisBrisbois.com)

**Representing clients from coast to coast. View our locations nationwide.**

This e-mail may contain or attach privileged, confidential or protected information intended only for the use of the intended recipient. If you are not the intended recipient, any review or use of it is strictly prohibited. If you have received this e-mail in error, you are required to notify the sender, then delete this email and any attachment from your computer and any of your electronic devices where the message is stored.

## **EXHIBIT “G”**

## **EXHIBIT “G”**

HON. DAVID T. WALL (Ret.)  
 JAMS  
 3800 Howard Hughes Pkwy., 11<sup>th</sup> Floor  
 Las Vegas, NV 89169  
 Phone: (702) 457-5267  
 Fax: (702) 437-5267  
*Arbitrator*

**JAMS**

BIDSAL, SHAWN,

Claimant,

v.

CLA PROPERTIES, LLC,

Respondents.

Ref. No. 1260005736

**ORDER ON PENDING MOTIONS**

During the Pre-Arbitration Conference conducted telephonically in two sessions on April 16, 2020 and April 30, 2020, the parties agreed to include in the Scheduling Order a briefing schedule for a motion to be filed by Respondent CLA to remove Claimant as the day to day property manager. On May 20, 2020, Respondent timely filed a Motion to Resolve Member Dispute Re: Which Manager Should be Day to Day Manager. Claimant filed a timely Opposition on June 10, 2020, and Respondent filed a timely Reply brief on June 24, 2020. On June 25, 2020, Claimant filed an Emergency Motion to Quash Subpoenas and for Protective Order. Respondent filed an Opposition on June 30, 2020, and Claimant filed a Reply brief later on the same day. Both Motions were addressed during a hearing by videoconference on July 1, 2020. Participating were Arbitrator David T. Wall; James E. Shapiro Esq., and Douglas D. Gerrard, Esq., appearing with Claimant Shawn Bidsal; and Rodney T. Lewin, Esq. and Ben Golshani appearing for Respondent. During the hearing, the undersigned Arbitrator requested supplemental briefing on this issue of

whether Respondent had made a valid tender under Nevada law. Claimant filed a timely Supplemental Brief on July 7, 2020, and Respondent filed a timely Supplemental Brief on July 13, 2020.

A. Respondent's Motion to Resolve Member Dispute re: Which Manager Should be Day to Day Manager

By this Motion, Respondent seeks to remove Claimant as day to day manager of Green Valley Commerce, LLC ("GV"), an entity in which Claimant and Respondent each hold a 50% interest. Both parties are managers of GV, but by prior consent only Claimant acts as day to day manager of the entity.

A full recitation of the long procedural history of this matter is not necessary here, but certain historical facts are of import. In July of 2017, Claimant offered to buy Respondent's interest in GV at a particular price pursuant to a "buy-sell" provision in the Operating Agreement. Respondent instead chose to buy Claimant's interest at that price, pursuant to the terms of the buy-sell language. Claimant sought to avoid having to sell his interest at that price, and litigation between the parties ensued. In April of 2019, Respondent prevailed at an arbitration hearing, which determination was upheld and reduced to judgment in December of 2019. An appeal has been filed by Claimant challenging those determinations.

Respondent notes that under virtually any reasonable outcome in the appellate court, Bidsal will be required to sell his interest in GV to Respondent (whether at Bidsal's originally proffered purchase price or based on an alternative calculation of fair market value). As such, Respondent contends that as the "inchoate owner," Respondent should be handling day to day management of GV.

Claimant contends that the appellate court may vacate the prior Arbitration Award and order rehearing of the matter, and that Respondent is not assured of becoming the sole owner/member of GV. Claimant also contends that Respondent is not the inchoate owner of GV since he never actually tendered payment. Both parties also point to the adverse party's deficiencies as a day to day manager, although Respondent has stated an intent to hire a third-party manager upon Claimant's removal as day to day manager.

The instant Arbitration proceeding has been brought to determine a proper accounting of each member's interest for purposes of establishing a purchase price. Respondent filed a Counterclaim which includes a request for removal of Claimant as the day to day manager of GV.

It is the determination of the undersigned Arbitrator, based upon all of the evidence and argument offered by counsel, as well as the applicable legal authority, that Respondent's Motion to Resolve Member Dispute Re: Which Manager Should be Day to Day Manager is hereby DENIED WITHOUT PREJUDICE, based upon the following considerations:

- Although it appears more likely than not that the outcome of the pending appeal will result in a transfer of Claimant's interest in GV to Respondent, such a result is not guaranteed;
- Respondent's request to remove Claimant as day to day manager is one of Respondent's causes of action in the Counterclaim on file herein, and as such is subject to a determination at the Arbitration Hearing scheduled for December of 2020. In the instant Motion, Respondent has outlined deficiencies in Bidsal's performance of his managerial duties which has negatively impacted the entity's financial status. Claimant has denied those allegations, and has proffered information and argument supporting his assertion that remaining as day to day manager is in the best interest of the entity. These are fact-based issues not appropriate for summary adjudication, which the instant Motion essentially

requests. The parties are entitled to conduct discovery and present evidence and argument at the Arbitration Hearing on these issues. Today's denial of this Motion is Without Prejudice, reserving to Respondent the right to present evidence supporting the allegations within the Counterclaim at the Arbitration Hearing to obtain the remedy requested;

- Respondent has not shown, at this procedural juncture, sufficient prejudice to GV to warrant removal of Claimant as day to day manager as an interim or injunctive remedy prior to the Arbitration Hearing on this matter.<sup>1</sup>

**B. Respondent's Motion to Quash Subpoenas and for Protective Order**

On June 11, 2020, Respondent submitted subpoenas for documents from three different representatives of the accounting firm Clifton Larson Allen ("firm") and a deposition subpoena for Claimant. The subpoenas were then issued by the undersigned Arbitrator.

Claimant has challenged the legality of these subpoenas and also claims they are overbroad in scope and therefore seeks to quash.

The Operating Agreement for GV, in Article III, Section 14.1, states that this Arbitration shall be governed by the United States Arbitration Act, 9 USC §1, *et seq.* Section 7 of the Federal Arbitration Act allows the arbitrator to compel the attendance of witnesses (and to bring requested documents) at the Arbitration Hearing but not for pre-hearing depositions. See, CVS Health Corp. v. VIVIDUS, LLC, 878 F.3d 703 (9<sup>th</sup> Cir 2017). Even though the Operating Agreement also provides that the Arbitration shall be "administered by JAMS in accordance with its then prevailing expedited rules," (which allow for the Arbitrator to compel attendance of witnesses and

---

<sup>1</sup> Claimant's contention at the motion hearing and in supplemental briefing that Claimant cannot be removed as day to day manager in part because Respondent failed to tender payment for Claimant's interest is without merit, if for no other reason than as a result of the determination by Judge Haberfeld in the prior arbitration that Claimant shall transfer his interest in GV to Respondent.

documents during pre-hearing discovery), federal law in this jurisdiction does not vest the Arbitrator with the authority to enforce such subpoenas in this matter.

It is the determination of the Arbitrator to DEFER this portion of the Motion to Quash for further proceedings should any witness refuse to comply with a subpoena issued by the Arbitrator. As of the date of this hearing, according to counsel, no witness has yet refused to comply with a pre-hearing subpoena. Should that occur, counsel and the Arbitrator will discuss additional remedial measures, such as scheduling a bifurcated Arbitration Hearing with such witness(es) in advance of the currently scheduled Arbitration Hearing. These matters will be addressed on an *ad hoc* basis going forward, with the party seeking enforcement of the subpoena bearing the responsibility to apprise the Arbitrator of any witness refusing to comply with a subpoena for deposition or for the production of documents.

Claimant also avers that some of the subpoenas are overbroad by requesting all documents regarding “the arbitrations between Shawn Bidsal and CLA, including this current arbitration.” To the extent the subpoena can be interpreted to require the production of documents not relevant to the current Arbitration proceedings, the Motion to Quash is hereby GRANTED and such production shall be limited to documents relevant to the current Arbitration proceedings.

Claimant argues that some of the subpoenas are overbroad in asking for documents from January 1, 2011, to present, when GV wasn’t even formed until May of 2011. On this issue, the Motion to Quash is DENIED, and relevant documents dating back to January 1, 2011, shall be produced.

The parties are also dispute the dates and locations for the depositions of Bidsal and Golshani. On June 11, 2020, Respondent noticed the deposition of Bidsal for July 13, 2020. On June 19, 2020, Claimant noticed the deposition of Golshani for July 7, 2020. Neither witness is

available to be deposed on those dates, and counsel have agreed to set new dates but have not agreed on the order of the depositions. It is the determination of the Arbitrator that Bidsal's deposition, which was first in time to be noticed, shall occur before Golshani's deposition. Additionally, it is the determination of the Arbitrator that both of these depositions shall be conducted in California, although the parties may agree on the use of videoconference technology to take the depositions.

Dated: July 20, 2020



---

Hon. David T. Wall (Ret.)  
Arbitrator



**PROOF OF SERVICE BY E-Mail**

Re: Bidsal, Shawn vs. CLA Properties, LLC  
Reference No. 1260005736

I, Michelle Samaniego, not a party to the within action, hereby declare that on July 20, 2020, I served the attached ORDER ON PENDING MOTIONS on the parties in the within action by electronic mail at Las Vegas, NEVADA, addressed as follows:

James E. Shapiro Esq.  
Smith & Shapiro  
3333 E Serene Ave.  
Suite 130  
Henderson, NV 89074  
Phone: 702-318-5033  
jshapiro@smithshapiro.com  
Parties Represented:  
Shawn Bidsal

Louis E. Garfinkel Esq.  
Levine Garfinkel & Eckersley  
1671 West Horizon Ridge Parkway  
Suite 230  
Henderson, NV 89012  
Phone: 702-217-1709  
lgarfinkel@lgealaw.com  
Parties Represented:  
CLA Properties, LLC

Rodney T. Lewin Esq.  
L/O Rodney T. Lewin  
8665 Wilshire Blvd.  
Suite 210  
Beverly Hills, CA 90211  
Phone: 310-659-6771  
rod@rtlewin.com  
Parties Represented:  
CLA Properties, LLC

Douglas D. Gerrard Esq.  
Gerrard Cox & Larsen  
2450 St. Rose Pkwy.  
Suite 200  
Henderson, NV 89074  
Phone: 702-796-4000  
dgerrard@gerrard-cox.com  
Parties Represented:  
Shawn Bidsal

I declare under penalty of perjury the foregoing to be true and correct. Executed at Las Vegas, NEVADA on July 20, 2020.



Michelle Samaniego  
JAMS  
MSamaniego@jamsadr.com

**Louis Garfinkel**

---

**From:** Michelle Samaniego <MSamaniego@jamsadr.com>  
**Sent:** Monday, July 20, 2020 9:46 AM  
**To:** jshapiro@smithshapiro.com; Louis Garfinkel; rod@rtlewin.com; dgerrard@gerrard-cox.com  
**Cc:** rda@rtlewin.com  
**Subject:** Bidsal, Shawn vs. CLA Properties, LLC - JAMS Ref No. 1260005736  
**Attachments:** Order on Pending Motions.pdf

Counsel,

Please see the attached Order on Pending Motions being served via email only.

Best,  
 Michelle



**Michelle L. Samaniego**  
 Case Coordinator

**JAMS - Local Solutions. Global Reach.™**  
 3800 Howard Hughes Parkway  
 11<sup>th</sup> Floor  
 Las Vegas, NV 89123  
 P: 702-835-7808 | F: 702-437-5267  
[www.jamsadr.com](http://www.jamsadr.com)

Follow us on [LinkedIn](#) and [Twitter](#).

JAMS Las Vegas welcomes you back! We're retooled and ready to resolve your disputes. Schedule an in-person, virtual or hybrid hearing.

# **EXHIBIT 231**



James E. Shapiro, Esq.  
jshapiro@smithshapiro.com

January 29, 2021

*Via email only:* [dwall@jamsadr.com](mailto:dwall@jamsadr.com)

The Honorable David Wall (Ret.)  
JAMS  
3800 Howard Hughes Pkwy., 11<sup>th</sup> Floor  
Las Vegas, NV 89169

**RE: Bidsal, Shawn v. CLA Properties, LLC**  
**JAMS Ref No.: 1260005736**

**CLAIMANT'S OPPOSITION TO RESPONDENT/COUNTERCLAIMANT'S  
EMERGENCY MOTION FOR ORDER COMPELLING  
THE COMPLETION OF THE DEPOSITION OF JIM MAIN, CPA**

Dear Judge Wall:

In CLA Properties, LLC's ("CLA") Emergency Motion for Order Compelling the Completion of the Deposition of Jim Main, CPA (the "Motion"), CLA is asking for an unreasonable accommodation—a **second deposition** of percipient witness, Jim Main. Such an accommodation is not authorized by JAMS Comprehensive Arbitration Rules and Procedures ("JCARP") and is pure harassment of a non-party witness.

**STATEMENT OF FACTS**

On or about June 11, 2020, CLA attempted to subpoena and schedule depositions of three (3) third-party witnesses: (1) the person most knowledgeable of Clifton Larson Allen, (2) the custodian of records of Clifton Larson Allen, and (3) Jim Main ("Main"), who is a principal of Clifton Larson Allen (together the "CLA Subpoenas"). A true and correct copy of the CLA Subpoenas is attached hereto as **Exhibit "1"** and incorporated herein by this reference. The subpoena issued to Main (the "Main Subpoena") set a deposition date of July 9, 2020 at 10:00am. See Exhibit "1".

In response to the CLA Subpoenas, on or about June 25, 2020, Shawn Bidsal ("Bidsal") filed an Emergency Motion to Quash Subpoenas and for Protective Order (the "Motion to Quash"). The Motion to Quash challenged the legality of the CLA Subpoenas. The Motion to Quash was heard on July 1, 2020. The order addressing the Motion to Quash, issued on July 20, 2020, (the "Order on Pending Motions") stated, "[e]ven though the Operating Agreement also provides that the Arbitration shall be 'administered by JAMS in accordance with its then prevailing expedited rules,' (which allow for the Arbitrator to compel attendance of witnesses and documents during pre-hearing discovery), federal law in this jurisdiction does not vest the Arbitrator with the authority to enforce such subpoenas in this matter." The Arbitrator deferred ruling on the Motion to Quash.

[smithshapiro.com](http://smithshapiro.com)

Main 3333 E. Serene Ave., Suite 130, Henderson, NV 89074  
West 2915 Lake East Drive, Las Vegas, NV 89117

Office 702.318.5033  
Fax 702.318.5034

On July 2, 2020, counsel for Clifton Larson Allen, Michael Flom ("**Flom**"), emailed counsel for CLA and counsel for Bidsal (the "**Flom Email Chain**"). A true and correct copy of the Flom Email Chain is attached hereto as ***Exhibit "2"*** and is incorporated herein by this reference. Flom voiced several objections to the CLA Subpoenas and stated that he had "...been advised that the depositions pursuant to the subpoenas are postponed..." *Id.*

On or about July 23, 2020, in accordance with the Order on Pending Motions, the Custodian of Records for Clifton Larson Allen produced over 4,000 pages of records (the "**Clifton Records**"). A true and correct copy of the email of Clifton Larson Allen producing the Clifton Records is attached hereto as ***Exhibit "3"*** and is incorporated herein by this reference. Counsel for Bidsal reviewed the Clifton Records, redacted information unrelated to the current Arbitration, and propounded them upon CLA on or about August 11, 2020. A true and correct copy of Bidsal's Fourth Supplemental List of Witnesses and Production of Documents Pursuant to JAMS Rule 17(a) is attached hereto as ***Exhibit "4"*** and is incorporated herein by this reference.

On August 3, 2020 Judge Wall issued an Amended Scheduling Order (the "**First Amended Scheduling Order**") setting the Close of Discovery as January 22, 2021.

On August 25, 2020 (a month after the Order on Pending Motions had been issued), counsel for CLA indicated that it would like to take Main's deposition "...in mid to late September..." See Exhibit "2".

On August 26, 2020, counsel for CLA stated that CLA "...wanted the Custodian of Records for Clifton Larsen Allen to execute an affidavit re the documents produced ***in lieu of sitting for a deposition.***" See Exhibit "2" (emphasis added).

On September 21, 2020, Flom offered up two dates for Main's deposition, October 6, 2020, or October 7, 2020. See Exhibit "2".

On September 23, 2020, due to counsel for Bidsal being unavailable on October 6<sup>th</sup> and 7<sup>th</sup>, Flom offered up October 20, 2020 for Main's deposition. See Exhibit "2".

On or about September 25, 2020 counsel for CLA re-noticed the Main deposition for October 20, 2020 (the "**First Amended Notice of Deposition**"). A true and correct copy of the First Amended Notice of Deposition is attached hereto as ***Exhibit "5"*** and is incorporated herein by this reference.

On or about October 13, 2020, counsel for CLA notified counsel for Bidsal that CLA intended to reschedule the Main deposition. A true and correct copy of an email dated October 15, 2020 memorializing CLA's intent is attached hereto as ***Exhibit "6"*** and is incorporated herein by this reference.

On October 14, 2020, counsel for CLA notified Flom that CLA had postponed the Main deposition. See Exhibit "2". Counsel for CLA had inquired if Main was available on either November 9 or 10, 2020. *Id.*

On November 5, 2020, counsel for CLA filed a Motion to Continue Proceedings asking for the deadline to disclose experts to be pushed to December 18, 2020, the deadline to disclose rebuttal experts to be pushed to January 8, 2021 and the deadline for the discovery cut-off to remain as January 22, 2021.

CLA has never re-noticed the deposition of the Person Most Knowledgeable of Clifton Larson Allen. On November 9, 2020, 112 days after the Order on Pending Motions was issued and 90 days after receiving the Clifton Records, CLA re-noticed Main's deposition for December 10, 2020 (the "**Second Amended Notice of Deposition**"). The Second Amended Notice of Deposition scheduled the Main deposition for 43 days before the Close of Discovery as set by the First Amended Scheduling Order and 15 days before a major Federal holiday. A true and correct copy of the Second Amended Notice of Deposition is attached hereto as ***Exhibit "7"*** and is incorporated herein by this reference.

On November 12, 2020, in connection with CLA's Motion to Continue Proceedings, counsel for CLA asserted that they needed a continuance to the Arbitration because counsel had 23 depositions and a 12-day jury trial (the "**Surprise Trial**") between November 2020 and January 2021; matters heretofore not mentioned in the present Arbitration. Indeed, one of the days that CLA's counsel said he had depositions in the Surprise Trial was December 10, 2020, which is the same day CLA had noticed up Main's deposition just three days prior.

On November 17, 2020, Judge Wall issued the Second Amended Scheduling Order, moving the deadline to disclose experts to December 1, 2020, the deadline to disclose rebuttal experts to January 8, 2021 and the deadline for the close of discovery to February 24, 2021 (the "**Second Amended Scheduling Order**"). This Second Amended Scheduling Order also set the Arbitration Hearing for March 17-19, 2020 (this was presumably a typo and the dated should have read March 17-19, 2021.)

On December 10, 2020, counsel for CLA took the deposition of Main (the "**Main Deposition**"). Main made himself available at 9:00am on December 10, 2020. A true and correct copy of the transcript of the Main deposition is attached hereto as ***Exhibit "8"*** and is incorporated herein by this reference. Counsel for CLA did not commence the deposition until 9:23am, starting nearly one-half hour later than the 9:00am start time. *Id.* By CLA's own admission the deposition of Main continued until 1:25pm. *See* the Motion. In total the deposition lasted nearly four and a half hours.

During the first recess of the deposition, Main informed counsel for CLA that he had a prior commitment and could only stay until 1:15pm. *See* Exhibit "8" at 64:12-17. Counsel for CLA deposed Main until approximately 1:05pm, before turning the deponent over to counsel for Bidsal for approximately 20 minutes of questioning. *See* Exhibit "8" at 135:12-16. The deposition concluded at approximately 1:25pm. *See* Motion.

**OPPOSITION TO CLA'S MOTION**

**I. BIDSAL'S OBJECTIONS REGARDING THE TIMING OF CLA'S MOTION**

CLA's gamesmanship is once again revealed in the timing and scheduling of Main's deposition. The Order on Pending Motions was issued on July 20, 2020. As of July 2, 2020, counsel for CLA was aware that Main was represented by counsel and had been in contact with Main's counsel. *See* Exhibit "2". While counsel for Bidsal was not privy to all of the communications between Main's counsel and CLA's counsel with regard to deposition scheduling, on September 23, 2020 (65 days after the Order on Pending Motions was issued) counsel for Bidsal learned that CLA intended to take the deposition of Main in mid-October. *See* the Declaration of James E. Shapiro, attached hereto as ***Exhibit "9"*** and incorporated herein by this reference.

On or about October 13, 2020, CLA's counsel, unilaterally decided to reschedule the Main deposition. *See* Exhibit "6". After unilaterally postponing the Main deposition, CLA chose to re-notice Main's deposition for December 10, 2020, 43 days before the Close of Discovery as set by the First Amended Scheduling Order and 15 days before a major Federal holiday. *See* Exhibit "7". As has become a recurring theme in this Arbitration, CLA created the exigency and now is asking for your Honor's assistance in rectifying the exigency it created. Additionally, as the party scheduling the deposition, CLA had an obligation to clarify its expectations for time with counsel for the witness, because the witness was voluntarily participating since under federal law the arbitrator has no authority to compel a non-party witness to attend a deposition. Clearly CLA utterly failed in this effort. As it stands, CLA's counsel had from 9:00am until 1:00pm for questioning of this witness (4 hours) and Bidsal's counsel had from 1:05pm until 1:25pm (20 minutes). Bidsal is the party that has clearly been prejudiced by CLA's actions, as CLA's counsel clearly had sufficient time to ask all relevant questions while Bidsal's counsel was left with 20 minutes.

On December 11, 2020, Counsel for CLA identified a desire to depose Main a second time. A true and correct copy of CLA's correspondence to counsel for Main, Blake Doerr ("***Doerr***") is attached hereto as ***Exhibit "10"*** and is incorporated herein by this reference.

From December 12, 2020 to January 26, 2021, a period of 46 days, Bidsal heard nothing from CLA with regard to scheduling Main for a second deposition. By waiting until January 26, 2021 to demand a second deposition, Main, a certified public accountant, is now mired in his busiest time of year, tax season. Upon information and belief, Main has graciously offered to accept and respond to written inquires upon presentation but is refusing to voluntarily participate in a second deposition. *See* Motion.

**II. BIDSAL'S OBJECTIONS REGARDING THE CONTENT OF CLA'S MOTION**

In the second page of the Motion, CLA succinctly states, "[o]n December 10, 2020, CLA's counsel Rodney Lewin, Esq. took the deposition of Mr. Main." Essentially CLA admits that Main's deposition has already been taken. JCARP Rule 16.2(d)(i), governing expedited procedures for

depositions of percipient witness, states in pertinent part, “The limitation of one discovery deposition per side (Rule 17(b)) **shall be** applied by the Arbitrator, unless it is determined, based on **all relevant circumstances**, that more depositions are warranted.” (emphasis added). A true and correct copy of JCARP Rule 16.2 is attached hereto as ***Exhibit “11”*** and is incorporated herein by this reference.

While Bidsal admits that matters in this Arbitration are complex, when considering all relevant circumstances, as required by JCARP Rule 16.2(d)(1), a second deposition is not warranted. Main is a percipient witness, who was already subjected to a 4.5-hour deposition, has offered to answer additional questions in a written format, and whose company has provided significant and likely costly discovery. Main is not being offered appropriate compensation for his time, during what is presumably one of his busiest times of the year. Additionally, CLA **elected** to postpone the Main deposition, not once, but twice and then elected not to submit the present Motion until the end of January. When weighing the burden against the benefit, it is abundantly clear that a second deposition is not warranted.

In CLA’s Motion, it cites to some vague “Nevada law” for the purpose of justifying its assertion that Main’s deposition should have gone on for 7 hours. *See* the Motion. Such a vague reference certainly does not support the assertion that a 4.5-hour deposition was somehow insufficient, it is also important to note that the JCARP is controlling in this Arbitration and the JCARP does not have a provision that requires a percipient witness deponent to sit for questioning for any specified period of time. Even more problematic is that nowhere in CLA’s Motion do they explain why they were unable to complete their questioning within the 4.5-hours, or what they still need to ask Main about. The burden of demonstrating that a continued deposition is necessary lies squarely with CLA, yet they have provided absolutely no justification for doing so.

A. **Wasted Time Asking for Expert Opinions from a Percipient Witness.**

During the Main deposition, CLA wasted a considerable portion of the 4.5-hour period seeking expert opinions from Main, a percipient witness. Between Bidsal’s counsel and Main’s counsel, there were a total of six objections that counsel for CLA was seeking expert opinions from Main. *See* Exhibit “8” at 72:24-25 – 73:1-5, 83:8-14, 89:24-25, 94:19-25, 100:14-17, and 103:25. Had CLA sought percipient witness information instead of improperly seeking expert witness opinions, it could have made better use of the deponent’s available time; yet CLA elected not to do so.

B. **Wasted Time Asking Repetitive Questions.**

During the Main deposition, CLA also wasted a considerable portion of the 4.5-hour period asking redundant questions. Bidsal’s counsel had to object on no less than three occasions stating, “Well, again Rod, you’ve already asked that question twice before.” *See* Exhibit “8” at 92:20-21. Again, shortly after the prior objection, CLA’s counsel began to repeat the same question and



counsel for Bidsal again had to intervene, “Again, Rod we’re going over the same ground over and over.” See Exhibit “8” at 93:19-20. The repetitive questioning continued requiring Bidsal’s counsel to intervene a third time, “Sir, you’ve asked this question, now this is the third time. And he’s already told you what he did.” See Exhibit “8” at 102:21-22. Had counsel for CLA, accepted the answers given, instead of attempting to force the answers it wanted, it could have utilized the 4.5-hour period to complete any and all questioning it desired.

**C. Main did NOT Agree to Appear for a Second Deposition.**

CLA mischaracterizes Main’s willingness to appear for a Second Deposition. CLA’s counsel asked the question, “is [sic] there any dates that you can provide...that you might be available...so we can try to schedule another session?” See Exhibit “8” at 135:23-25 – 136:1-2. Of note, Main did not take out his calendar and provide dates and he didn’t definitively answer in the affirmative. Instead, Main stated “I’ll talk to counsel about that Rod.” “I mean – and then we’ll just try to compare.” See Exhibit “8” at 136:6-8. By January 21, 2021, Main was unwilling to commit to a voluntary second deposition, but offered to answer written questions, an offer he certainly was not obligated to make. See the Motion.

Additionally, CLA mischaracterizes that Main, “...submitted himself to the jurisdiction of this arbitration for his deposition without limitation.” See Motion at page 6. That is a gross overstatement of what Main agreed to do. Main was gracious enough to voluntarily appear for his deposition. That is a far cry from submitting himself to the jurisdiction of JAMS. CLA cites to no legal authority to support such an outrageous proposition. Additionally, given that the JCARP controls and allows for a single deposition of a percipient witness, Main could justifiably assume that a single deposition was what he was agreeing to, certainly not depositions without limitation.

CLA also laments that “...Clifton Larsen Allen produced over 3,000 pages of documents...” insinuating that it needed to ask Main about these records. While the Clifton Records are voluminous, it begs the question of why CLA then agreed to waive the deposition of the custodian of records, a witness who arguably would have been of more assistance than Main in answering questions about those records. See Exhibit “2”. Indeed, when questioned about the Clifton Records, Main responded that he was not in charge of directing or gathering up the documents to produce and that he did not specifically review all of the documents produced in response to the CLA Subpoenas. See Exhibit “8” at 26:15-25 – 27:1-15. CLA’s lamentation that it wants to have a second deposition to question Main about the CLA records is misplaced and seeing as how CLA already agreed to waive taking the deposition of the custodian of records, this gripe appears to have been made moot by CLA itself. See Exhibit “2”.

**III. BIDSAL SHOULD NOT BE PREJUDICED BY CLA'S INTENTIONAL DECISIONS WHICH LEAD TO THIS SITUATION**

As it outlined above, CLA has only itself to blame for being in the current predicament. CLA has not demonstrated any good cause to continue Main's deposition and Bidsal should not be forced to incur more attorneys' fees and spend more time on a deposition that CLA should have been able to complete in the original 4.5 hours.

**CONCLUSION**

CLA should not be rewarded for its gamesmanship. Likewise, Bidsal should in turn not be punished for CLA's gamesmanship. In trying to manipulate the discovery schedule to its desired objectives; CLA has penalized itself once again and should be made to live with the consequences of its actions. Further, as forcing Main to be subjected to a second deposition is not warranted based on all relevant circumstances, it should not be allowed. As such, Bidsal respectfully requests this Arbitrator deny CLA's Motion in its entirety and if any costs and/or fees are to be awarded in relation to this Motion that they be awarded to Bidsal.

Sincerely,

SMITH & SHAPIRO, PLLC

*/s/ James E. Shapiro*

James E. Shapiro, Esq.

cc: Rod Lewin (*via email only*)  
Louis Garfinkel (*via email only*)  
Shawn Bidsal (*via email only*)

# **Exhibit “1”**

# **Exhibit “1”**

Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

Rodney T. Lewin, Esq.  
 CAL.SBN. 71664  
 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
*Attorneys for Respondent/Counterclaimant*  
*CLA Properties, LLC*

SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

Claimant/Counter-Respondent

v.

CLA PROPERTIES, LLC, a California  
 limited liability company,

Respondent/Counterclaimant

**SUBPOENA DUCES TECUM –**  
**CUSTODIAN OF RECORDS OF**  
**CLIFTON LARSON ALLEN**

**CUSTODIAN OF RECORDS OF CLIFTON LARSON ALLEN**

**YOU ARE ORDERED TO APPEAR AS A WITNESS** and give testimony at the  
 following date, time, and place:

Date: July 6, 2020

Time: 1:00 p.m.

Place: Esquire Deposition Solutions, 2300 W. Sahara Avenue, Suite 700, Las Vegas,



**EXHIBIT "A"**

**SECTION I**

**DEFINITIONS**

As used below whether in the singular or plural the uppercase words and phrases are defined as follows:

- (A) "ACCOUNTING STATEMENT(S)" shall mean and include, income statements, profit and loss statements, balance sheets or statement of affairs, schedules, ledgers and other WRITINGS used or relied upon to prepare either (i) one or more of the foregoing or (ii) tax returns.
- (B) "BIDSAL GROUP" shall mean and include Shawn Bidsal or West Coast Investments, Inc, or any of their agents or employees including any attorneys representing either of them, and Henry Manabat.
- (C) "CLA GROUP" shall mean and include CLA Properties, LLC, ("CLA") or Ben Golshani or Lita Remoroza.
- (D) "EXACT DUPLICATE" shall mean a duplicate or copy upon which no word, date, numbering, signature, initial, stamp, e-mail or fax notation or other marking appears or is heard that does not appear or sound in the same clarity and color as on or in that of which it is a duplicate or copy.
- (E) "GREEN VALLEY" shall mean Green Valley Commerce, LLC.
- (F) "WRITING(S)" shall mean and include (i) all writings, emails, faxes, texts, notes, memoranda, letters, statements, COMMUNICATIONS, compilations, drawings, graphs, charts, photographs, sound recordings, notes, images, and any other method of communication, stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form, (ii) for the purposes hereof each WRITING which appears similar or identical to another WRITING shall be considered and treated as a separate WRITING unless it is an EXACT DUPLICATE, but that which is affixed to an e-mail shall not be considered an EXACT DUPLICATE, but rather must be produced even if it is produced separately from that e-mail.
- (G) The terms "RELATING TO" or "RELATED TO" shall mean which concerns, mentions, refers to, discusses, describes, comprises or is part of, consists of, or is in any way logically associated with or connected to.
- (H) "REFLECT", "REFLECTS", "REFLECTING", "MENTION" or "MENTIONS" shall mean to: show, evidence, constitute, mention, refer to, or discuss, without any limitations as to time.
- (I) "YOU" or "YOUR" shall mean Clifton Larson Allen, Jim Main and any other partner, employee of Clifton Larson Allen".
- (j) "COMMUNICATION(S)" shall mean any verbal, written or electronic transmission of information, including, without limitation, discussions, conversations, telephone calls, memoranda, letters, e mails, facsimiles, and texts.

## **SECTION II**

### **DOCUMENT REQUESTS**

**UNLESS SEPARATELY STATED, THE TIME PERIOD FOR PRODUCTION SHALL BE FROM JANUARY 1, 2011 TO THE DATE OF PRODUCTION**

1. All WRITINGS YOU sent to or received from, or on behalf of, GREEN VALLEY, BIDSAL GROUP or CLA GROUP RELATED TO (i) GREEN VALLEY or (ii) the arbitrations between Shawn Bidsal and CLA, including this current arbitration.
2. Each tax return, and all drafts thereof, for GREEN VALLEY.
3. Each ACCOUNTING STATEMENT, and all drafts thereof, for GREEN VALLEY.
4. Each WRITING used or relied upon by YOU to (a) prepare a tax return or ACCOUNTING STATEMENT for GREEN VALLEY, (b) make an accounting entry in the books or records for GREEN VALLEY or (c) calculate or determine the amount to be distributed to one or both members of GREEN VALLEY.
5. Each WRITING RELATING TO or which MENTIONS any calculation of the amount that should be paid by one GREEN VALLEY member to the other member for the latter's membership interest in GREEN VALLEY.
6. All WRITINGS RELATING TO GREEN VALLEY'S sale(s) of parts of its property.
7. All of YOUR time records and invoices RELATING TO GREEN VALLEY.
8. All WRITINGS constituting or RELATING TO COMMUNICATIONS between YOU on the one hand and any member of the BIDSAL GROUP on the other, RELATING TO GREEN VALLEY, including without limitation the calculation of distributions to made to the members of GREEN VALLEY.
9. All WRITINGS received by YOU from the BIDSAL GROUP RELATING TO GREEN VALLEY or the CLA GROUP.
10. All WRITINGS sent by YOU to the BIDSAL GROUP RELATING TO GREEN VALLEY or the CLA GROUP.
11. Without limiting the foregoing YOUR entire files RELATING TO GREEN VALLEY or the CLA GROUP.

1 Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 2 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 4 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

5 Rodney T. Lewin, Esq.  
 6 CAL.SBN. 71664  
 7 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 9 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
 10 *Attorneys for Respondent/Counterclaimant*  
 11 *CLA Properties, LLC*

12  
 13  
 14 SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

15 Claimant/Counter-Respondent

16 v.

**SUBPOENA DUCES TECUM –**  
**JIM MAIN**

17  
 18 CLA PROPERTIES, LLC, a California  
 limited liability company,

19 Respondent/Counterclaimant  
 20  
 21

22 **YOU ARE ORDERED TO APPEAR AS A WITNESS** and give testimony at the  
 23 following date, time, and place:

24 Date: July 9, 2020

25 Time: 10:00 a.m.

26 Place: Esquire Deposition Solutions, 2300 W. Sahara Avenue, Suite 700, Las Vegas,  
 27 Nevada 89102.  
 28



**CONTEMPT:** Failure by any person without adequate excuse to obey a subpoena served upon that person may be deemed in contempt of the court.

DATED: \_\_\_\_\_

**EXHIBIT "A"**

**DEFINITIONS**

As used below whether in the singular or plural the uppercase words and phrases are defined as follows:

(A) "ACCOUNTING STATEMENT(S)" shall mean and include, income statements, profit and loss statements, balance sheets or statement of affairs, schedules, ledgers and other WRITINGS used or relied upon to prepare either (i) one or more of the foregoing or (ii) tax returns.

(B) "BIDSAL GROUP" shall mean and include Shawn Bidsal or West Coast Investments, Inc., or any of their agents or employees including any attorneys representing either of them, and Henry Manabat.

(C) "CLA GROUP" shall mean and include CLA Properties, LLC, ("CLA") or Ben Golshani or Lita Remoroza.

(D) "EXACT DUPLICATE" shall mean a duplicate or copy upon which no word, date, numbering, signature, initial, stamp, e-mail or fax notation or other marking appears or is heard that does not appear or sound in the same clarity and color as on or in that of which it is a duplicate or copy.

(E) "GREEN VALLEY" shall mean Green Valley Commerce, LLC.

(F) "WRITING(S)" shall mean and include (i) all writings, emails, faxes, texts, notes, memoranda, letters, statements, COMMUNICATIONS, compilations, drawings, graphs, charts, photographs, sound recordings, notes, images, and any other method of communication, stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form, (ii) for the purposes hereof each WRITING which appears similar or identical to another WRITING shall be considered and treated as a separate WRITING unless it is an EXACT DUPLICATE, but that which is affixed to an e-mail shall not be considered an EXACT DUPLICATE, but rather must be produced even if it is produced separately from that e-mail.

(G) The terms "RELATING TO" or "RELATED TO" shall mean which concerns, mentions, refers to, discusses, describes, comprises or is part of, consists of, or is in any way logically associated with or connected to.

(H) "REFLECT", "REFLECTS", "REFLECTING", "MENTION" or "MENTIONS" shall mean to: show, evidence, constitute, mention, refer to, or discuss, without any limitations as to time.

(I) "YOU" or "YOUR" shall mean the deponent in his individual capacity and as a partner/employee of Clifton Larson Allen.

(J) "COMMUNICATION(S)" shall mean any verbal, written or electronic transmission of information, including, without limitation, discussions, conversations, telephone calls, memoranda, letters, e mails, facsimiles, and texts.

**DOCUMENT REQUESTS**

**UNLESS SEPARATELY STATED, THE TIME PERIOD FOR PRODUCTION SHALL BE FROM JANUARY 1, 2011 TO THE DATE OF PRODUCTION**

1. All WRITINGS YOU sent to or received from, or on behalf of, GREEN VALLEY, BIDSAL GROUP or CLA GROUP RELATED TO (i) GREEN VALLEY or (ii) the arbitrations between Shawn Bidsal and CLA, including this current arbitration.

- 1
- 2       2.       Each tax return, and all drafts thereof, for GREEN VALLEY.
- 3
- 4       3.       Each ACCOUNTING STATEMENT, and all drafts thereof, for GREEN
- 5 VALLEY.
- 6
- 7       4.       Each WRITING used or relied upon by YOU to (a) prepare a tax return or
- 8 ACCOUNTING STATEMENT for GREEN VALLEY, (b) make an accounting entry in the
- 9 books or records for GREEN VALLEY or (c) calculate or determine amount to be distributed to
- 10 one or both members of GREEN VALLEY.
- 11
- 12       5.       Each WRITING RELATING TO or which MENTIONS any calculation the
- 13 amount that should be paid by one GREEN VALLEY member to the other member for the
- 14 latter's membership interest in GREEN VALLEY.
- 15
- 16       6.       All WRITINGS RELATING TO GREEN VALLEY'S sale(s) of parts of its
- 17 property.
- 18
- 19       7.       All of YOUR time records and invoices RELATING TO GREEN VALLEY.
- 20
- 21       8.       All WRITINGS constituting or RELATING TO COMMUNICATIONS between
- 22 YOU on the one hand and any member of the BIDSAL GROUP on the other, RELATING TO
- 23 GREEN VALLEY, including without limitation the calculation of distributions to made to the
- 24 members of GREEN VALLEY.
- 25
- 26       9.       All WRITINGS received by YOU from the BIDSAL GROUP RELATING TO
- 27 GREEN VALLEY or the CLA GROUP.
- 28
- 29       10.      All WRITINGS sent by YOU to the BIDSAL GROUP RELATING TO GREEN
- 30 VALLEY or the CLA GROUP.
- 31
- 32       11.      Without limiting the foregoing YOUR entire files RELATING TO GREEN
- 33 VALLEY or the CLA GROUP.

Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

Rodney T. Lewin, Esq.  
 CAL.SBN. 71664  
 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
*Attorneys for Respondent/Counterclaimant*  
*CLA Properties, LLC*

SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

Claimant/Counter-Respondent

v.

**SUBPOENA DUCES TECUM -**  
**PERSON MOST KNOWLEDGEABLE,**  
**CLIFTON LARSON ALLEN**

CLA PROPERTIES, LLC, a California  
 limited liability company,

Respondent/Counterclaimant

**PERSON MOST KNOWLEDGEABLE, CLIFTON LARSON ALLEN**

**YOU ARE ORDERED TO APPEAR AS A WITNESS** and give testimony at the  
 following date, time, and place:

Date: July 10, 2020

Time: 10:00 a.m.

1 Place: Esquire Deposition Solutions, 2300 W. Sahara Avenue, Suite 700, Las Vegas,  
2 Nevada 89102.

3 **THE PERSON MOST KNOWLEDGEABLE** shall be required to testify about the  
4 subject matters listed on Exhibit "A" hereto.

5 **YOU ARE FURTHER ORDERED** to bring with you at the time of your appearance the  
6 books, documents, or tangible things attached on Exhibit "B" hereto that are in your possession,  
7 custody, or control. All documents shall be produced as they are kept in the usual course of  
8 business or shall be organized and labels to correspond with the categories listed.

9 **WITNESS FEES:** You are entitled to witness fees and mileage traveled. This Subpoena  
10 must be accompanied by the fees for one day's attendance and mileage, unless issued on behalf of  
11 the State or a State agency.

12 **CONTEMPT:** Failure by any person without adequate excuse to obey a subpoena served  
13 upon that person may be deemed a contempt of the court.

14  
15  
16  
17 DAVID WALL, JUDGE RET., ARBITRATOR

18  
19 DATED: \_\_\_\_\_  
20  
21  
22  
23  
24  
25  
26  
27  
28

**EXHIBIT "A"**

**THE PERSON MOST KNOWLEDGEABLE is required to testify about the following subject matters:**

1. Accounting method for GREEN VALLEY both for taxes and otherwise.
2. Communications between YOU and any of the BIDSAL GROUP and the CLA GROUP, including any of their agents or attorneys, concerning or RELATED TO GREEN VALLEY, including any accounting issues.
3. For each distribution by GREEN VALLEY to one or both of its members the calculation and determination of amount to be distributed to one or both members.
4. Preparation of each ACCOUNTING STATEMENT including income statements, profit and loss statements, balance sheets or statement of affairs, schedules, ledgers and each tax return for GREEN VALLEY.
5. Price to be paid for transfer of one GREEN VALLEY member to the other member for the latter's membership interest in GREEN VALLEY.
6. Interpretation of provisions of Operating Agreement for GREEN VALLEY applicable to the purchase of one member's membership interest in GREEN VALLEY by the other.
7. Accounting issues RELATED TO GREEN VALLEY sale of part of its property.
8. Each entry to the capital account of each member of GREEN VALLEY, and the basis therefor.
9. The calculation of net income under the operating agreement of GREEN VALLEY for both taxes and otherwise.

**EXHIBIT "B"****SECTION I****DEFINITIONS AND INSTRUCTIONS**

As used below whether in the singular or plural the uppercase words and phrases are defined as follows:

(A) "ACCOUNTING STATEMENT(S)" shall mean and include, income statements, profit and loss statements, balance sheets or statement of affairs, schedules, ledgers and other WRITINGS used or relied upon to prepare either (i) one or more of the foregoing or (ii) tax returns.

(B) "BIDSAL GROUP" shall mean and include Shawn Bidsal or West Coast Investments, Inc., or any of their agents or employees including any attorneys representing either of them, and Henry Manabat.

(C) "CLA GROUP" shall mean and include CLA Properties, LLC, ("CLA") or Ben Golshani or Lita Remoroza.

(D) "EXACT DUPLICATE" shall mean a duplicate or copy upon which no word, date, numbering, signature, initial, stamp, e-mail or fax notation or other marking appears or is heard that does not appear or sound in the same clarity and color as on or in that of which it is a duplicate or copy.

(E) "GREEN VALLEY" shall mean Green Valley Commerce, LLC.

(F) "WRITING(S)" shall mean and include (i) all writings, emails, faxes, texts, notes, memoranda, letters, statements, COMMUNICATIONS, compilations, drawings, graphs, charts, photographs, sound recordings, notes, images, and any other method of communication, stored in any medium from which information can be obtained either directly or, if necessary, after translation by the responding party into a reasonably usable form, (ii) for the purposes hereof each WRITING which appears similar or identical to another WRITING shall be considered and treated as a separate WRITING unless it is an EXACT DUPLICATE, but that which is affixed to an e-mail shall not be considered an EXACT DUPLICATE, but rather must be produced even if it is produced separately from that e-mail.

(G) The terms "RELATING TO" or "RELATED TO" shall mean which concerns, mentions, refers to, discusses, describes, comprises or is part of, consists of, or is in any way logically associated with or connected to.

(H) "REFLECT", "REFLECTS", "REFLECTING", "MENTION" or "MENTIONS" shall mean to: show, evidence, constitute, mention, refer to, or discuss, without any limitations as to time.

(I) "YOU" or "YOUR" shall mean Clifton Larson Allen, Jim Main and any other partner, employee of Clifton Larson Allen".

(J) "COMMUNICATION(S)" shall mean any verbal, written or electronic transmission of information, including, without limitation, discussions, conversations, telephone calls, memoranda, letters, e mails, facsimiles, and texts.

1 **DOCUMENT REQUESTS**

2 **UNLESS SEPARATELY STATED, THE TIME PERIOD FOR PRODUCTION SHALL**  
3 **BE FROM JANUARY 1, 2011 TO THE DATE OF PRODUCTION**

4 1. All WRITINGS YOU sent to or received from, or on behalf of, GREEN  
5 VALLEY, BIDSAL GROUP or CLA GROUP RELATED TO (i) GREEN VALLEY or (ii) the  
6 arbitrations between Shawn Bidsal and CLA, including this current arbitration.

7 2. Each tax return, and all drafts thereof, for GREEN VALLEY.

8 3. Each ACCOUNTING STATEMENT, and all drafts thereof, for GREEN  
9 VALLEY.

10 4. Each WRITING used or relied upon by YOU to (a) prepare a tax return or  
11 ACCOUNTING STATEMENT for GREEN VALLEY, (b) make an accounting entry in the  
12 books or records for GREEN VALLEY or (c) calculate or determine amount to be distributed to  
13 one or both members of GREEN VALLEY.

14 5. Each WRITING RELATING TO or which MENTIONS any calculation the  
15 amount that should be paid by one GREEN VALLEY member to the other member for the  
16 latter's membership interest in GREEN VALLEY.

17 6. All WRITINGS RELATING TO GREEN VALLEY'S sale(s) of parts of its  
18 property.

19 7. All of YOUR time records and invoices RELATING TO GREEN VALLEY.

20 8. All WRITINGS constituting or RELATING TO COMMUNICATIONS between  
21 YOU on the one hand and any member of the BIDSAL GROUP on the other, RELATING TO  
22 GREEN VALLEY, including without limitation the calculation of distributions to made to the  
23 members of GREEN VALLEY.

24 9. All WRITINGS received by YOU from the BIDSAL GROUP RELATING TO  
25 GREEN VALLEY or the CLA GROUP.

26 10. All WRITINGS sent by YOU to the BIDSAL GROUP RELATING TO GREEN  
27 VALLEY or the CLA GROUP.

28 11. Without limiting the foregoing YOUR entire files RELATING TO GREEN  
VALLEY or the CLA GROUP.



# **Exhibit “2”**

# **Exhibit “2”**

**Aimee Cannon**

---

**Subject:** FW: Shawn Bidsal v. CLA Properties, LLC--DEPOSITION POSTPONED, and request for new dates

**From:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>

**Sent:** Wednesday, October 14, 2020 4:47 PM

**To:** Main, Jim <[Jim.Main@claconnect.com](mailto:Jim.Main@claconnect.com)>

**Subject:** RE: Shawn Bidsal v. CLA Properties, LLC--DEPOSITION POSTPONED, and request for new dates

Jim,

I received a call from Attorney Louis Garkinkel today – your deposition that had been set for next Tuesday, Oct. 20 has been POSTPONED. You will not need to appear that day.

They now ask if you are available November 9 or 10 – please advise. We also need to discuss whether to have counsel appear with you, as you had for the previous deposition.

Best regards,

Mike

---

**Michael Flom**  
General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

**Create Opportunities**

[Wealth Advisory](#) | [Outsourcing](#) | [Audit, Tax, and Consulting](#)



Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

[Send me your files with secure file transfer.](#)

---

**From:** Flom, Michael

**Sent:** Friday, September 25, 2020 12:32 PM

**To:** Main, Jim <[Jim.Main@claconnect.com](mailto:Jim.Main@claconnect.com)>

**Subject:** FW: [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736--Notice of Deposition of Jim Main

**Importance:** High

Jim,

Attached is the notice of your deposition on October 20, at 9:00 AM. Please call to discuss when you get a chance.

Thank you,  
Mike

---

**Michael Flom**  
General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

Create Opportunities

Wealth Advisory | Outsourcing | Audit, Tax, and Consulting



Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

[Send me your files with secure file transfer.](#)

---

**From:** Louis Garfinkel <[L.Garfinkel@lgealaw.com](mailto:L.Garfinkel@lgealaw.com)>

**Sent:** Friday, September 25, 2020 12:15 PM

**To:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>

**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)

**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736--Notice of Deposition of Jim Main

**Importance:** High



Think Security  
at CLA

This email originated from an external source

Good morning Mike. Attached is the Notice of Deposition of Jim Main. The deposition has been set for October 20, 2020 at 9:00am. Please confirm receipt. Thank you.

---

**From:** Flom, Michael [<mailto:Michael.Flom@claconnect.com>]  
**Sent:** Wednesday, September 23, 2020 1:09 PM  
**To:** Louis Garfinkel  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736


Louis,

I received your voice message today. Jim Main is currently available on October 20.

Thank you,

Mike

---

 **Michael Flom**  
 General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
 CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

**Create Opportunities**

[Wealth Advisory](#) | [Outsourcing](#) | [Audit, Tax, and Consulting](#)



Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

[Send me your files with secure file transfer.](#)

---

**From:** Louis Garfinkel <[LGarfinkel@lgealaw.com](mailto:LGarfinkel@lgealaw.com)>  
**Sent:** Monday, September 21, 2020 10:18 AM  
**To:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

Mike, we were advised at the end of last week by opposing counsel that they would not be available for depositions until October 20, 21, 23 and 26 and then in November. The October 6th and 7<sup>th</sup> dates probably won't work. I have to think that we need to see if the PMK and Jim Main are available on those dates. Rod, your thoughts?

---

**From:** Flom, Michael [<mailto:Michael.Flom@claconnect.com>]  
**Sent:** Monday, September 21, 2020 8:09 AM  
**To:** Louis Garfinkel  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736

Louis,

Would Oct. 6 or 7 work for the Jim Main/PMK deposition?

Mike

---

**Michael Flom**  
 General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
 CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

**Create Opportunities**

[Wealth Advisory](#) | [Outsourcing](#) | [Audit, Tax, and Consulting](#)

---

Investment advisory services are offered through CliftonLarsonAllen  
 Wealth Advisors, LLC, an SEC-registered investment advisor.

[Send me your files with secure file transfer.](#)

---

**From:** Louis Garfinkel <[LGarfinkel@lgealaw.com](mailto:LGarfinkel@lgealaw.com)>  
**Sent:** Monday, September 21, 2020 8:44 AM  
**To:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

Good morning. Mike, where are we with getting some dates for the PMK and Jim Main depositions?

---

**From:** Louis Garfinkel  
**Sent:** Thursday, September 03, 2020 12:20 PM  
**To:** Flom, Michael ([Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com))  
**Cc:** 'rod@rtlewin.com'  
**Subject:** Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

And any word on the attached Affidavit?

---

**From:** Louis Garfinkel  
**Sent:** Wednesday, August 26, 2020 2:18 PM  
**To:** 'Flom, Michael'  
**Cc:** 'rod@rtlewin.com'  
**Subject:** RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

Good afternoon Mike. When I spoke with you the other day, I mentioned that CLA Properties, LLC wanted the Custodian of Records for Clifton Larsen Allen to execute an affidavit re the documents produced in lieu of sitting for a deposition. Attached is a draft affidavit in Word along with the exhibit to the affidavit. Please call me on my cell (702) 501-5658 if you have any questions.

---

**From:** Louis Garfinkel  
**Sent:** Tuesday, August 25, 2020 7:27 AM  
**To:** 'Flom, Michael'  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

Good morning Mike, this serves as a follow-up to our telephone conversation yesterday. Attached for your review are the subpoenas duces tecum served on the Clifton Larsen Allen Custodian of Records, Jim Main, and the Clifton Larsen Allen Person Most Knowledgeable. As I discussed with you, CLA Properties, LLC would like to take the depositions of Jim Main and the Person Most Knowledgeable in mid to late September—please provide some dates. It is possible that Jim Main and the PMK maybe one and the same, but you will I have to review the PMK subpoena and review the subject matters listed. I am also in the process of preparing an Affidavit for the Custodian of Records for Clifton Larsen Allen to execute in connection with the document production. If you have any questions, please feel free to contact us.

---

**From:** Flom, Michael [<mailto:Michael.Flom@claconnect.com>]  
**Sent:** Friday, July 31, 2020 1:48 PM  
**To:** Louis Garfinkel  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736

Louis,

As mentioned during our phone conversation, CLA provided to Jim Shapiro on July 23 documents for review pursuant to the Arbitrator's ruling.

Thank you,

Mike



**Michael Flom**  
 General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
 CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

Create Opportunities

Wealth Advisory | Outsourcing | Audit, Tax, and Consulting



Investment advisory services are offered through CliftonLarsonAllen  
 Wealth Advisors, LLC, an SEC-registered investment advisor.

[Send me your files with secure file transfer.](#)

---

**From:** Louis Garfinkel <[LGarfinkel@lgealaw.com](mailto:LGarfinkel@lgealaw.com)>  
**Sent:** Friday, July 31, 2020 11:26 AM  
**To:** Flom, Michael <[Michael.Flom@claconnect.com](mailto:Michael.Flom@claconnect.com)>  
**Cc:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Subject:** [External] RE: Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736  
**Importance:** High

Good morning Mike. When you and I last spoke, you stated that you were getting ready to send Jim Shapiro Clifton Larsen & Allen's response to the subpoena along with the bates-stamped documents. I would appreciate it if you could send my co-counsel Rod Lewin and I your transmittal letter to Jim Shapiro. Thank you.

**From:** Flom, Michael [Michael.Flom@claconnect.com]  
**Sent:** Thursday, July 02, 2020 10:12 AM  
**To:** Louis Garfinkel; [rod@rtlewin.com](mailto:rod@rtlewin.com); [jshapiro@smithshapiro.com](mailto:jshapiro@smithshapiro.com)  
**Subject:** Shawn Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736

Dear Counsel,

I am writing in my capacity as General Counsel to CliftonLarsonAllen LLP (CLA), in response to CLA Properties, LLC's subpoenas issued to (1) Custodian of Records of CLA; (2) Person Most Knowledgeable for CLA; and (3) Jim Main, each of which request production of certain documents, in the matter referenced above ("the subpoenas").

I have had conversations with both Louis Garfinkel and Jim Shapiro, and also have Jim's July 1, 2020 letter. As I've mentioned to both attorneys, we are willing to work with you to proceed with properly requested materials, in accordance with agreement of the parties and CLA following what we have been advised is the (to date oral) direction of the Arbitrator. Specifically, production is to be limited to documents relating to Green Valley Commerce, LLC, documents are to be bates numbered, and provided to Jim first for his firm's review.

In connection with those conversations, I also mentioned that we will be interposing objections to the subpoenas, as set forth below, while at the same time working with you on agreed production of documents.

I have also been advised that depositions pursuant to the subpoenas are postponed, and can be scheduled at a later date if requested, with appropriate input from the parties and CLA.

Finally, as I also mentioned, I will provide IRC Section 7216 consent forms to both Louis and Jim – I understand they represent both Managers of Green Valley Commerce, LLC, so together there will be consent on behalf of that entity from 100% of its owners and managers, thereby constituting consent to produce its tax returns and tax return information in satisfaction of Section 7216.

CLA's objections to the subpoena are as follows:

- CLA objects to the extent the subpoenas are overly broad, and imposes undue burden, broadly seeking items including "all writings" and "your entire files" for Green Valley, for a period of over nine years, and



thereby seeking documents that are not relevant to the claims or defenses of any party and that are not reasonably calculated to lead to the discovery of admissible evidence.

- CLA objects to the extent the subpoenas are unduly vague, not defining the documents sought with reasonable particularity, and precluding CLA from identifying the documents that are sought.
- Upon information and belief, many of the documents requested are available from the parties to the action, such that CLA, a non-party, should not be put to the time and expense of producing such documents where the parties could obtain them from each other or from their own files.
- CLA objects to the extent the subpoenas request confidential information of CLA's clients, absent entry of an appropriate confidentiality order protecting the confidentiality of the documents.
- CLA objects to the extent the subpoenas seek the documents that are protected by the attorney-client privilege, work product doctrine, accountant-client privilege, or any other applicable privilege, rule or duty of confidentiality.
- CLA objects to the subpoenas to the extent they call for the production of tax returns or tax return information in violation of Section 7216 of the Internal Revenue Code.
- CLA objects to producing materials sought by the subpoenas in the absence of an appropriate commitment to pay for all reasonable costs of production.
- CLA preserves any and all other objections, and the right to amend, expand or delete any part of its objections herein.

Again, subject to and without waiving its objections, CLA is willing to work with the parties as indicated above.

Sincerely,

Michael Flom



**Michael Flom**  
General Counsel

**Direct 612-397-3110** | Main 612-376-4500 x13110 | Fax 612-376-4850  
CLA (CliftonLarsonAllen LLP) | 220 South Sixth Street, Suite 300, Minneapolis, MN 55402  
[michael.flom@CLAconnect.com](mailto:michael.flom@CLAconnect.com) | [CLAconnect.com](http://CLAconnect.com)

**Create Opportunities**

[Wealth Advisory](#) | [Outsourcing](#) | [Audit, Tax, and Consulting](#)

-----

The information (including any attachments) contained in this document is confidential and is for the use only of the intended recipient. If you are not the intended recipient, you should delete this message. Any distribution, disclosure, or copying of this message, or the taking of any action based on its contents is strictly prohibited.

CliftonLarsonAllen LLP

-----

# Exhibit “3”

# Exhibit “3”

**Aimee Cannon**

---

**Subject:** FW: Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736

FROM: [Jason.Schock@claconnect.com](mailto:Jason.Schock@claconnect.com)  
TO: [JShapiro@smithshapiro.com](mailto:JShapiro@smithshapiro.com) ([JShapiro@smithshapiro.com](mailto:JShapiro@smithshapiro.com))  
SUBJECT: Bidsal v. CLA Properties, LLC, JAMS Arbitration 1260005736

**FILE TRANSFER WAITING:**

Click the secure link to download.

<https://claconnect.leapfile.net/get.jsp?t=ff808081737ae02001737cb0d8547bfc>

(TRANSFER EXPIRES August 06, 2020 12:26 PM)

---

Dear Mr. Shapiro,

This file transfer contains CliftonLarsonAllen LLP's ("CLA") response to the Bidsal subpoena (Case No. 1260005736) as discussed with Michael Flom. The file transfer is encrypted per CLA policy. Please email me at [jason.schock@claconnect.com](mailto:jason.schock@claconnect.com) to attain the encryption password.

Once you have the password, click on the secure link and you will go to a secure download screen with the Security Question: "Password received from Jason Schock at [jason.schock@claconnect.com](mailto:jason.schock@claconnect.com)" and Answer field. Place the received password via email in the answer field.

The 7-zipped folder should contain 4751 files, so let me know if that's not the case when you download and unzip the file.

Best,

Jason Schock, PMP  
Lead IT Risk & Information Governance Analyst  
612-376-4776

The information (including any attachments) contained in this document is confidential and is for the use only of the intended recipient. If you are not the intended recipient, you should delete this message. Any distribution, disclosure, or copying of this message, or the taking of any action based on its contents is strictly prohibited.

CliftonLarsonAllen LLP

**Exhibit “4”**

**Exhibit “4”**

SMITH & SHAPIRO, PLLC  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

James E. Shapiro, Esq.  
 Aimee M. Cannon, Esq.  
 SMITH & SHAPIRO, PLLC  
 3333 E. Serene Ave., Suite 130  
 Henderson, Nevada 89074  
 O: (702) 318-5033

Douglas D. Gerrard, Esq.  
 GERRARD COX LARSEN  
 2450 St. Rose Pkwy., Suite 200  
 Henderson, Nevada 89074  
 O: (702) 796-4000

*Attorneys for Claimant*

**JAMS**

SHAWN BIDSAL,

Claimant,

vs.

CLA PROPERTIES, LLC, a California limited  
 liability company,

Respondent.

**Reference #:1260005736**

Arbitrator: Hon. David T. Wall (Ret.)

**CLAIMANT SHAWN BIDSAL'S FOURTH SUPPLEMENTAL LIST OF WITNESSES AND  
 PRODUCTION OF DOCUMENTS PURSUANT TO JAMS RULE 17(a)**

COMES NOW Claimant SHAWN BIDSAL, an individual ("*Bidsal*"), by and through his attorneys of record, SMITH & SHAPIRO, PLLC and GERRARD COX LARSEN, and produces his Fourth Supplemental List of Witnesses and Production of Documents pursuant to JAMS Rule 17(a), as follows (new items are in **bold**):

**I.**

**LIST OF WITNESSES**

1. Claimant Shawn Bidsal  
 c/o SMITH & SHAPIRO, PLLC  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074

Mr. Bidsal is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

\\

2. PMK for Respondent CLA Properties, LLC  
 c/o LAW OFFICES OF RODNEY T. LEWIN, APC  
 8665 Wilshire Blvd., Suite 120  
 Beverly Hills, CA 90211

The Person Most Knowledgeable is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

3. Benjamin Golshani  
 c/o LAW OFFICES OF RODNEY T. LEWIN, APC  
 8665 Wilshire Blvd., Suite 120  
 Beverly Hills, CA 90211

Mr. Golshani is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

4. Moosa Haimof  
 15300 Ventura Blvd., Suite 218  
 Los Angeles, CA 91403

Mr. Haimof is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

5. PMK for Clifton, Larson, Allen  
 10845 Griffith Peak Dr., Ste 550  
 Las Vegas, NV 89135

The Person Most Knowledgeable is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

6. Jim Main  
 10845 Griffith Peak Dr., Ste 550  
 Las Vegas, NV 89135

The Person Most Knowledgeable is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

7. David G. LeGrand  
 3900 S. Hualapai Way, #128  
 Las Vegas, NV 89147

David LeGrand is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

8. Jeff Chain  
 3900 S. Hualapai, Suite 200  
 Las Vegas, NV 89147

Mr. Chain is expected to testify regarding the facts and circumstances surrounding the allegations set forth in the pleadings on file herein.

9. Claimant reserves the right to supplement its List of Witness as discovery continues and to call any and all witness identified by any other party.

## II.

### LIST OF DOCUMENTS PRODUCED

1. David LeGrand's file (DL0001-615)
2. David LeGrand's Deposition Transcript (DL0616-1288)
3. Operating Agreement, dated June 15, 2011 (BIDSAL00001-28).
4. Letter from Bidsal (via Shapiro) to CLA Properties, dated July 7, 2017 (BIDSAL00029).
5. Letter from CLA Properties to Bidsal, dated August 3, 2017 (BIDSAL00030).
6. Letter from Bidsal (via Shapiro) to CLA Properties (via Golshani), dated August 5, 2017 (BIDSAL00031).
7. Letter from CLA Properties (via Lewin) to Shapiro, dated August 28, 2017 (BIDSAL00032-35).
8. Letter from Shapiro to Lewin, dated August 31, 2017 (BIDSAL00036).
9. Operating Agreement for Mission Square, LLC, dated May 26, 2013 (BIDSAL000037-63).
10. Email from David LeGrand to Ben and Shawn, dated August 18, 2011 with attachments (BIDSAL000064-122).
11. Email from David LeGrand to Shawn and Ben, dated May 14, 2013 (BIDSAL000123).
12. Email from David LeGrand to Shawn and Ben and response from Ben, dated May 19, 2013 (BIDSAL000124).
13. Email from David LeGrand to Shawn and Ben and response from Ben, dated May 20, 2013 (BIDSAL000125).
14. Email from David LeGrand to Ben and Shawn, dated June 5, 2013 (BIDSAL000126).
15. Email from David LeGrand to Ben and Shawn, dated June 19, 2013, with attachments (BIDSAL000127-184).
16. Email from Shawn to Ben and response from Shawn, dated October 2, 2013, with attachments (BIDSAL000185-243).
17. Declaration of Petra Latch (BIDSAL000244-478).



18. Email from Jeff Chain to Shawn, dated June 13, 2011 (BIDSAL000479-81).
19. Email from Jeff Chain to Shawn, dated June 17, 2011, with Operating Agreement (BIDSAL000482-506).
20. Email exchange between Brenda Burns and Shawn, dated August 3, 2012 (BIDSAL000536).
21. Emails between Lita, Ben, Brenda Burns, and Shawn, dated September 6, 2012 (BIDSAL000537-38).
22. Emails between Lita, Ben, Brenda Burns, and Shawn, dated September 6, 2012, with Real Estate Sales Agreement attached (BIDSAL000539-61)
23. Emails between Shawn, Ben, Brenda Burns, dated September 5, 2012 to October 31, 2012 (BIDSAL000562-66).
24. Emails between Danielle Steffen, Shawn, Brenda Burns, Amy Ogden, Shamile Touche, dated June 26, 2015 to June 29, 2015 (BIDSAL000567-71).
25. Email between David LeGrand, Benjamin Golshani and Shawn Bidsal, dated November 10, 2011. (BIDSAL000572-74).
26. Snapshot of emails. (BIDSAL000575).
27. Email between Jeff Chain and Shawn Bidsal, dated October 14, 2011 with attachments (BIDSAL000576-585).
28. Email between Jeff Chain, Shawn Bidsal, and Benjamin Golshani, dated January 10, 2012 with attachments (BIDSAL000586-8).
29. Email between Jeff Chain and Shawn Bidsal, dated January 10, 2012 with attachments (BIDSAL000589-91).
30. Email between Jeff Chain and Shawn Bidsal, dated March 5, 2012 with attachments (BIDSAL000592-4).
31. Email between Jeff Chain and Shawn Bidsal, dated March 5, 2012 with attachments (BIDSAL000595-7).
32. Email between Benjamin Golshani and Shawn Bidsal, dated April 22, 2012 with attachments (BIDSAL000598-608).

33. Email between Jeff Chain, Shawn Bidsal, and Benjamin Golshani, dated July 18, 2012 with attachments (BIDSAL000609-14).
34. Email between Jeff Chain and Shawn Bidsal, dated August 11, 2012 with attachments (BIDSAL000615-19).
35. Email between Jeff Chain and Shawn Bidsal, dated August 13, 2012 with attachments (BIDSAL000620-33).
36. Email between Jeff Chain and Shawn Bidsal, dated September 13, 2012 with attachments (BIDSAL000634-6).
37. Email between Jeff Chain, Shawn Bidsal, and Benjamin Golshani, dated October 30, 2012 with attachments (BIDSAL000637-42).
38. Snapshot of emails. (BIDSAL000643-44).
39. Grant, Bargain, and Sale Deed recorded September 22, 2011 (BIDSAL000645-648).
40. Broker Opinions of Value (BIDSAL000649-654).
41. Affidavit of Benjamin Golshani dated January 31, 2020. (BIDSAL000655-667)
42. Moosa Haimof Deposition Transcript (BIDSAL000668-1141)
43. Photos of Green Valley Commerce, LLC's ("GVC") Properties (BIDSAL001142-1275)
44. GVC IRS K-1 Forms from 2011 through 2018 (BIDSAL001276-1291)
45. AIR CRE Broker Inventory Print-out dated May 21, 2020 (BIDSAL001292)
46. AIR CRE Green Valley Broker Inventory Print-out dated May 21, 2020 (BIDSAL001293-1294)
47. AIR CRE Green Valley Listing Print-out dated May 14, 2020 (BIDSAL001295-1298)
48. Green Valley Commerce Center Brochure (BIDSAL001299-1302)
49. Green Valley Commerce Center Co-Star Print-out dated May 26, 2020 (BIDSAL001303-1307)
50. Green Valley Commerce Center Co-Star Print-out dated May 26, 2020 (BIDSAL001308-1312)
51. Green Valley Commerce Center Floor Plans (BIDSAL001313-1317)

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

52. Green Valley Commerce Center and Greenway Real NEX Print-out (BIDSAL001318-1319)
53. Green Valley Co-Star Print-out dated May 26, 2020 (BIDSAL001320-1324)
54. Greenway Park Plaza Co-Star Print-out dated May 14, 2020 (BIDSAL001325-1328)
55. Greenway Park Plaza Brochure (BIDSAL001329-1333)
56. Greenway Park Plaza Co-Star Print-out dated May 14, 2020 (BIDSAL001334-1338)
57. Greenway Park Plaza Co-Star Print-out dated May 14, 2020 (BIDSAL001339-1343)
58. Greenway Park Plaza Co-Star Print-out dated May 14, 2020 (BIDSAL1344-1348)
59. Green Valley Commerce Center Declaration of Covenants, Conditions and Restrictions and Reservation of Easements for Green Valley Commerce Center dated March 16, 2012 (BIDSAL001349-1428)
60. Green Valley Commerce Center Deed in Lieu Agreement dated September 22, 2011 (BIDSAL001429-1446)
61. Green Valley Commerce Center Grant, Bargain and Sale Deed dated September 22, 2011 (BIDSAL001447-1450)
62. Green Valley Commerce Center Settlement Statement dated September 22, 2011 (BIDSAL001451)
63. Green Valley Commerce Center Building C Equity Balance Computation dated April 22, 2013 (BIDSAL001452-1454)
64. Green Valley Commerce Center Building C Grant, Bargain, Sale Deed dated September 10, 2012 (BIDSAL001455-1460)
65. Green Valley Commerce Center Building C Seller's Closing Statement-Final dated September 10, 2012 (BIDSAL001461-1462)
66. Greenway Park Plaza Final Settlement Statement dated March 13, 2013 (BIDSAL001463)
67. Green Valley Commerce Center Building E Equity Balance Computation dated November 17, 2014 (BIDSAL001464-1466)

\\

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

68. Green Valley Commerce Center Building E Grant, Bargain, Sale Deed dated November 13, 2014 (BIDSAL001467-1474)
69. Green Valley Commerce Center Building E Seller's Closing Statement - Final dated November 13, 2014 (BIDSAL001475)
70. Green Valley Commerce Center Building B Equity Balance Computation dated August 28, 2015 (BIDSAL001476-1478)
71. Green Valley Commerce Center Building B Grant, Bargain, Sale Deed dated August 28, 2015 (BIDSAL001479-1484)
72. Green Valley Commerce Center Building B Seller's Settlement Statement dated August 31, 2015 (BIDSAL001485)
73. Green Valley Commerce, LLC, IRS Form 7004, Application for Extension for 2018 (BIDSAL001486)
74. Green Valley Commerce, LLC, AZ Form 165, 2018 Tax Return Filing Instructions (BIDSAL001487-1498)
75. Green Valley Commerce, LLC, IRS Form 8879-PE e-file Signature Authorization for 2018 (BIDSAL001499)
76. Green Valley Commerce, LLC, IRS Form 1065, U.S. Return of Partnership Income for 2018 (BIDSAL001500-1518)
77. Green Valley Commerce, LLC, Schedule K-1 with cover letter from Clifton Larson Allen to CLA Properties, LLC for 2018 (BIDSAL001519-1528)
78. Green Valley Commerce, LLC, Schedule K-1 with cover letter from Clifton Larson Allen to Shawn Bidsal for 2018 (BIDSAL001529-1538)
79. Green Valley Commerce, LLC, Listing Agreement for Lease – Cushman & Wakefield, dated May 13, 2019 (BIDSAL001539-1541)
80. Green Valley Commerce, LLC, Invoice #965 to Rock LLC, dated January 18, 2019 (BIDSAL001544)
81. Green Valley Commerce, LLC, Invoices and Payments for Repairs, various dates (BIDSAL001545-1557)

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

82. Green Valley Commerce, LLC, Landscape Maintenance Invoices and Payments, various dates (BIDSAL001558-1562)
83. Green Valley Commerce, LLC, Roof Repair Invoice and Payment, dated March 27, 2019 (BIDSAL001563-1568)
84. Green Valley Commerce, LLC, Roof Replacement Estimate and Payment, dated February 22, 2019 (BIDSAL001569-1573)
85. Green Valley Commerce, LLC, Leases and Lease Amendments, various dates (BIDSAL001573-2235)
86. Greenway Park Plaza, Leases and Lease Amendments, various dates (BIDSAL002236-2692)
87. Green Valley Commerce, LLC, Vendor Invoices and Payments, various dates (BIDSAL002693-3096)
88. Greenway Park Plaza, Vendor Invoices and Payments, various dates (BIDSAL003097-3441)
89. Emails between Bidsal and CLA Properties, LLC and/or Benjamin Golshani, various dates (BIDSAL003442-3447)
90. Green Valley Commerce, LLC Profit and Loss Statement, 2017 (BIDSAL003448-3449)
91. Green Valley Commerce, LLC Profit and Loss Statement, 2018 (BIDSAL003450-3451)
92. Green Valley Commerce, LLC Profit and Loss Statement, 2019 (BIDSAL003452-3453)
93. Green Valley Commerce, LLC, Bank Statements, 2017 (BIDSAL003454-3475)
94. Green Valley Commerce, LLC, Bank Statements, 2018 (BIDSAL003476-3499)
95. Green Valley Commerce, LLC, Bank Statements, 2019 (BIDSAL003500-3523)
96. Greenway Park Plaza, Bank Statements, 2017 (BIDSAL003524-3544)
97. Greenway Park Plaza, Bank Statements, 2018 (BIDSAL003545-3568)
98. Greenway Park Plaza, Bank Statements, 2019 (BIDSAL003569-3592)

99. Greenway Park Plaza, Payments to Waste Management of Arizona, various dates (BIDSAL003593-3607)
100. 2017 GVC General Ledger, dated December 31, 2017, (BIDSAL003608- 3652).
101. 2017 GVC/GW General Ledger, dated December 31, 2017, (BIDSAL003653- 3675).
102. 2017 GVC Profit & Loss Report, dated 2017, (BIDSAL003676- 3677).
103. 2017 GVC/GW Profit & Loss Report, dated 2017, (BIDSAL003678).
104. GVC Depreciation & Amortization Report, dated 2017, (BIDSAL003679- 3680).
105. 2018 GVC General Ledger, dated December 31, 2018, (BIDSAL003681- 3721).
106. 2018 GVC/GW General Ledger, dated December 31, 2018, (BIDSAL003722- 3743).
107. 2018 GVC Profit & Loss Report, dated 2018, (BIDSAL003744- 3745).
108. 2018 GVC/GW Profit & Loss Report, dated 2018, (BIDSAL003746).
109. 2019 GVC General Ledger, dated December 31, 2019, (BIDSAL003747- 3786).
110. 2019 GVC/GW General Ledger, dated December 31, 2019, (BIDSAL003787- 3806).
111. 2019 GVC Profit & Loss Report, dated 2019, (BIDSAL003807- 3808).
112. 2019 GVC/GW Profit & Loss Report, dated 2019, (BIDSAL003809).
113. GVC Master Distributions List, dated 2011-2019, (BIDSAL003810).
114. Clifton Larson Allen Billing Email, dated May 5, 2020, (BIDSAL003811- 3812).
115. Clifton Larson Allen Email, dated July 8, 2020, (BIDSAL003813).
116. Clifton Larson Allen Correspondence, dated July 23, 2020, (BIDSAL003814).
117. GVC QuickBooks native format files, various dates (BIDSAL003815).<sup>1</sup>
118. Greenway QuickBooks native format files, various dates (BIDSAL003816).<sup>2</sup>
119. GVC Lease, Juan Carlos Garcia DBA Sales and Fortune, LLC, dated August 18, 2020 (BIDSAL003817 - 3840).
120. CAM Invoices with Allocation Sheet, dated 2017 (BIDSAL003841 - 3844).
121. CAM Invoices with Allocation Sheet, dated 2018 (BIDSAL003845 - 3848).
122. CAM Invoices with Allocation Sheet, dated 2019 (BIDSAL003849 - 3852).

<sup>1</sup> A copy of this file can be downloaded by going to: <http://bit.ly/3ibEy6z>

<sup>2</sup> A copy of this file can be downloaded by going to: <https://bit.ly/3kWim2N>

123. HOA CAM Charges, dated 2015 (BIDSAL003853).
124. GVC Rock LLC 2018 HOA Invoice, dated January 18, 2019 (BIDSAL003854).
125. GVC 2 Saints 2018 HOA Invoice, dated January 18, 2019 (BIDSAL003855).
126. Green Valley Business Park, Clark County Treasurer, Property Account Inquiry, dated June 30, 2015 (BIDSAL003856 - 3857).
127. GVC, Actual CAM Charges Allocation, dated 2014 (BIDSAL003858).
128. GVC, Actual CAM Charges Allocated, dated 2015 (BIDSAL003859).
129. GVC, Building B, Correspondence from Nevada Title Company, dated August 28, 2015 (BIDSAL003860).
130. GVC, Building B, Financials, Undated (BIDSAL003861).
131. GVC, Building B, Purchase Sale Agreement, dated June 15, 2015 (BIDSAL003862-3875).
132. GVC, Building B, Distributions from Sale, dated September 4, 2015 (BIDSAL003876 - 3877).
133. GVC, Building B, Return of Capital, dated September 4, 2015 (BIDSAL003878 - 3879).
134. GVC, Building B, Seller's Settlement Statement, dated August 31, 2015 (BIDSAL003880).
135. GVC, Mutual of Omaha Bank, Balance Detail Report, dated August 31, 2015 (BIDSAL003881).
136. GVC, Payment, Clark County Treasurer, dated June 30, 2015 (BIDSAL003882).
137. GVC, Profit & Loss Statement, dated January through June 2015 (BIDSAL003883).
138. GVC, Tax Future Depreciation, dated FYE 2015 (BIDSAL003884 – 3885).
139. GVC, Federal Depreciation Schedule, dated December 31, 2012 (BIDSAL003886)
140. Greenway, Rent Roll, dated February 28, 2019 (BIDSAL003887).
141. Greenway, Rent Roll, dated December 31, 2018 (BIDSAL003888).
142. Greenway, Rent Roll, dated October 3, 2017 (BIDSAL003889).
143. GVC Center, Rent Roll, dated February 28, 2019 (BIDSAL003890).

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

144. GVC Center, Rent Roll, dated July 2, 2018 (BIDSAL003891).
145. GVC Center, Rent Roll, dated July 28, 2017 (BIDSAL003892).
146. CLA's Demand for Arbitration Form, dated September 26, 2017 (BIDSAL003893-3897).
147. Mission Square, Rent Roll, dated February 1, 2013 (BIDSAL003898).
148. Mission Square, LoopNet Advertisement, dated May 13, 2020 (BIDSAL003899-3905).
149. Bidsal Declaration In Support of Opposition to CLA's Motion to Resolve Member Dispute RE Which Manager Should be Day to Day Manager, dated June 10, 2020 (BIDSAL003906- 3915).
150. **Clifton Larson Allen files, produced in response to CLA's Subpoena Duces Tecum to the Custodian of Records of Clifton Larson Allen, which files were produced to CLA on August 11, 2020 (CLA\_Bidsal 0001-4367).**
151. **Green Valley Commerce Center Lease Amendment for Andrew Lyman d/b/a Custom Jacks/WIN Home Inspection, dated November 24, 2020 (BIDSAL003916).**
152. **Green Valley Commerce Center Rent Roll, dated November 30, 2020 (BIDSAL003917).**
153. **Greenway Village Rent Roll, dated November 30, 2020 (BIDSAL003918).**
154. **Empire Landscape Management Invoices to Green Valley Commerce, LLC, various dates (BIDSAL003919-3922).**
155. **Invoice for Roof Repair, dated September 15, 2017 (BIDSAL003923-3924)**
156. **Green Valley Commerce Payment for Roof Repair at Shinnyo-En, dated September 26, 2017 (BIDSAL003925).**
157. **Invoice for Roof Repair, dated September 4, 2017 (BIDSAL003926).**
158. **Green Valley Commerce Payment for G-70 and H-89 Roof Repair, dated October 13, 2017 (BIDSAL003927).**

\\



**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

159. **Payment to Benny Jaques for Tree Service on June 30, 2018, dated July 5, 2018 (BIDSAL003928).**
160. **Invoices from Backflow Prevention Services Inc to Green Valley Commerce Center, various dates (BIDSAL003929-3931).**
161. **Invoice from Boss Plumbing to 3 Sunset Way, Suites G70 and G72, dated May 11, 2020 (BIDSAL003932).**
162. **Invoice from Johnny's landscaping for work performed at G.V.C., dated September 28, 2020 (BIDSAL003933).**
163. **Invoice from D & R Hydrant, Inc for work performed at Green Valley Commerce Center, dated May 27, 2020 (BIDSAL003934).**
164. **Invoice from Sunbelt Rentals for work performed at Green Valley Center, dated June 17, 2020 (BIDSAL003935).**
165. **Invoices from Felix G. Alvaro Jr for work performed at green valley, various dates (BIDSAL003936-3937).**
166. **Invoice from D & R Hydrant, Inc for work performed at Green Valley Commerce Center, dated May 27, 2020 (BIDSAL003938).**
167. **Payment to Christopher L. Carter, dated May 4, 2020 (BIDSAL003939).**
168. **Invoice for Christopher L. Carter, dated May 4, 2020 (BIDSAL003940).**
169. **Payments to and Invoices for Eugene Halls, various dates (BIDSAL003941-3949).**
170. **Payment to Molly Ann Stamper, dated June 30, 2020 (BIDSAL003950).**
171. **Invoice for Molly Ann S., dated June 26, 2020 (BIDSAL003951).**
172. **Payment to Juan Trigueros, dated May 18, 2020 (BIDSAL003952).**
173. **Invoice for Juan Trigueros, dated May 15, 2020 (BIDSAL003953).**
174. **Payment to Juan Trigueros, dated June 4, 2020 (BIDSAL00003954).**
175. **Invoice for Juan Trigueros, dated May 30, 2020 (BIDSAL003955).**
176. **Payment to Omar Antonio Aburto Salinas, dated March 17, 2020 (BIDSAL003956).**

\\

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

177. Invoice for repairs to Green Valley at H-80, dated March 17, 2020 (BIDSAL003957).
178. Payment to Angel Jesus Perez, dated May 4, 2020 (BIDSAL003958).
179. Invoice for Angel Jesus Perez, dated May 4, 2020 (BIDSAL003959-3960).
180. Green Valley Commerce Center, LLC Entity Details from the Secretary of State, Nevada, dated June 14, 2011 (BIDSAL003961-3962).
181. American Nevada Company, LLC Entity Details from the Secretary of State, Nevada, dated June 14, 2011 (BIDSAL003963-3964).
182. American Nevada Holdings, LLC Entity Details from the Secretary of State, Nevada, dated June 14, 2011 (BIDSAL003965-3966).
183. Silver Springs, Inc. Entity Details from the Secretary of State, Nevada, dated June 14, 2011 (BIDSAL003967-3970).
184. Assignment of Deed of Trust, Assignment of Rents, Security Agreement and Fixture Filing and Other Loan Documents, Instrument No. 201105120001222, recorded on May 12, 2011 (BIDSAL003971-3976).
185. Assignment of Assignment of Leases and Rents, Instrument No. 201105120001223, recorded on May 12, 2011 (BIDSAL003977-3982).
186. UCC Financing Statement for GCCFC 2007-GG11 Sunset Office, LLC, Instrument No. 201105120001224, recorded on May 12, 2011 (BIDSAL003983-3984).
187. Notice of Completion, Instrument No. 201103230002256, recorded on March 23, 2011 (BIDSAL003985-3988).
188. Green Valley Commerce, LLC Pre-Negotiation Correspondence to Green Valley Commerce Center, LLC, dated June 10, 2011 (BIDSAL003989-3992).
189. Assignment and Assumption of Agreements between Real Equities, LLC and Green Valley Commerce, LLC, dated May 31, 2011 (BIDSAL003993-3995).
190. Email from Auction.com to Shawn Bidsal with attachments, dated May 20, 2011 (BIDSAL003996-3999).

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

191. Correspondence from Auction.com to Real Equities, LLC, and Shawn Bidsal, dated May 19, 2011 (BIDSAL004000-4067).
192. Amendment to Agreements between GCCFC 2007-GG11 Sunset Office, LLC, Real Equities LLC, and LNR Partners, LLC regarding the Green Valley Commerce Center, effective date May 19, 2011 (BIDSAL004068-4070).
193. Real Equities, LLC, Silverflume Business Entity Search, dated December 3, 2020 (BIDSAL004071-4072).
194. Assignment of Deed of Trust between GCCFC 2007-GG11 Sunset Office, LLC and Green Valley Commerce, LLC Instrument No. 201106170002963, recorded on June 17, 2011 (BIDSAL004073-4075).
195. Assignment of Assignment of Leases and Rents, Instrument No. 201106170002964, recorded June 17, 2011 (BIDSAL004076-4078).
196. REDC Winning Bidder Confirmation for Property Address 3 Sunset Way, Henderson, NV, 89014, dated May 19, 2011(BIDSAL004079).
197. LaSalle Bank Correspondence regarding loan name: Green Valley Commerce Center, dated July 17-18, 2007(CONFIDENTIAL: BIDSAL004080-4095).
198. Borrower's Certificate for Green Valley Commerce Center, LLC, dated July 17, 2007 (CONFIDENTIAL BIDSAL004096-4104).
199. Environmental and Hazardous Substance Indemnification Agreement regarding Green Valley Commerce Center, LLC, dated July 10, 2007 (CONFIDENTIAL BIDSAL004105-4115).
200. LNR Partners, LLC and Wells Fargo Correspondence to Green Valley Commerce Center, LLC, dated December 7-9, 2010 and January 13, 2011 (CONFIDENTIAL BIDSAL004116-4136).
201. LNR Partners, LLC Preliminary Valuation Analysis for 3 Sunset Way, Henderson, NV 89014, dated January 21, 2011 (BIDSAL004137-4164).
202. Santoro, Driggs, Walch, Kearney, Holley & Thompson correspondence to Goldman Sachs Commercial Mortgage Capital, L.P. regarding the Green Valley

- Commerce Center, dated July 17, 2007 (CONFIDENTIAL BIDSAL004165-4175).
203. Deed of Trust Note for Green Valley Commerce Center, LLC, dated July 17, 2007 (CONFIDENTIAL BIDSAL004176-4185).
204. Deed of Trust, Assignment of Rents, Security Agreement and Fixture Filing for Green Valley Commerce Center, LLC, dated July 17, 2007 (CONFIDENTIAL BIDSAL004186-4275).
205. LaSalle Bank, Mortgage Loan Schedule for Loan Name: Green Valley Commerce Center, dated July 18, 2007 (CONFIDENTIAL BIDSAL004276-4281).
206. Self-Contained Appraisal Report for Green Valley Commerce Center, dated January 31, 2011 (CONFIDENTIAL BIDSAL004282-4421).
207. Loan Cooperation Agreement for Green Valley Commerce Center, LLC, dated July 17, 2007 (CONFIDENTIAL BIDSAL004422-4429).
208. Leasing Guaranty for the Green Valley Commerce Center, LLC loan, dated July 17, 2007 (CONFIDENTIAL BIDSAL004430-4445).
209. Guaranty for the Green Valley Commerce Center, LLC loan, dated July 17, 2007 (CONFIDENTIAL BIDSAL004446-4460).
210. Green Valley Commerce, LLC Assignment of Leases and Rents, Instrument No. 20070717-0004926, recorded on July 17, 2007 (BIDSAL004461-4481).
211. UCC Financing Statement for Green Valley Commerce Center, LLC, Instrument No. 20070717-0004927, recorded on July 17, 2007 (BIDSAL004482-4489).
212. Allonge to the Promissory Note dated July 17, 2007 (BIDSAL004490).
213. Allonge to the Deed of Trust Note executed by Green Valley Commerce Center, LLC, dated July 17, 2007 (BIDSAL004491).
214. Allonge to the Deed of Trust Note dated July 17, 2007 (BIDSAL00004492).
215. Loan Policy of Title Insurance for Green Valley Commerce Center, LLC, dated July 17, 2007 (CONFIDENTIAL BIDSAL004493-4527).

\\

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

216. **Certificate of Existence with Status in Good Standing for Green Valley Commerce, LLC, dated July 7, 2007 (BIDSAL004528).**
217. **Certificate of Existence with Status in Good Standing for American Nevada Company, LLC, dated July 11, 2007 (BIDSAL004529).**
218. **Certificate of Existence with Status in Good Standing for Silver Springs Inc., dated July 3, 2007 (BIDSAL004530).**
219. **Certificate of Existence with Status in Good Standing for American Nevada Holdings, LLC, dated July 3, 2007 (BIDSAL004531).**
220. **Manager's Consent and Subordination of Management Agreement made by American Nevada Realty, LLC, manager of Green Valley Commerce Center, LLC, dated July 17, 207 (BIDSAL004532-4540).**
221. **UCC Financing Statement Amendment for GCCFC 2007-GG11 Sunset Office, LLC, filing date July 20, 2007 (BIDSAL004541-4542).**
222. **Initial List and Business License filing Nevada Secretary of State for Green Valley Commerce, LLC, dated June 9, 2011 (BIDSAL004543-4545)**
223. **Allonge to Deed of Trust Note made by Green Valley Commerce Center, LLC, undated (BIDSAL004546-4547).**
224. **Assignment of Assignment of Leases and Rents to Green Valley Commerce, LLC, effective date of June 3, 2011 (BIDSAL004548-4550).**
225. **Assignment of Deed of Trust to Green Valley Commerce, LLC, effective date of June 3, 2011 (BIDSAL004551-4553).**
226. **Assignment of Loan Documents to Green Valley Commerce, LLC, effective date of June 3, 2011 (CONFIDENTIAL BIDSAL004554-4556).**
227. **Receipt, Seller GCCFC 2007-GG11 Sunset Office, LLC, Buyer Green Valley Commerce, LLC, undated (CONFIDENTIAL BIDSAL004557-4560).**

\\

\\

\\

228. **IRS Assignment of Employer Identification Number for Green Valley Commerce, LLC, Shawn Bidsal Sole Member, dated June 13, 2011 (CONFIDENTIAL BIDSAL004561-04562).**

DATED this 10th day of December, 2020.

SMITH & SHAPIRO, PLLC

/s/ James E. Shapiro  
 James E. Shapiro, Esq.  
 Aimee M. Cannon, Esq.  
 3333 E. Serene Ave., Suite 130  
 Henderson, NV 89074  
 Attorneys for Claimant, Shawn Bidsal

### **CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of SMITH & SHAPIRO, PLLC, and that on the 10th day of December, 2020, I served a true and correct copy of the forgoing **CLAIMANT SHAWN BIDSAL'S FOURTH SUPPLEMENTAL LIST OF WITNESSES AND PRODUCTION OF DOCUMENTS PURSUANT TO JAMS RULE 17(a)**, by electronic service through the JAMS Electronic Filing System to the following:

<b>Individual:</b>	<b>Email address:</b>	<b>Role:</b>
Louis Garfinkel, Esq.	<a href="mailto:LGarfinkel@lgealaw.com">LGarfinkel@lgealaw.com</a>	Attorney for CLA
Rodney T Lewin, Esq.	<a href="mailto:rod@rtlewin.com">rod@rtlewin.com</a>	Attorney for CLA
Douglas D. Gerrard, Esq.	<a href="mailto:dgerrard@gerrard-cox.com">dgerrard@gerrard-cox.com</a>	Attorney for Bidsal

/s/ Jennifer A. Bidwell  
 An employee of Smith & Shapiro, PLLC

**SMITH & SHAPIRO, PLLC**  
 3333 E. Serene Ave., Ste. 130  
 Henderson, NV 89074  
 O:(702)318-5033 F:(702)318-5034

# **Exhibit “5”**

# **Exhibit “5”**

1 Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 2 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 4 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

5  
 6 Rodney T. Lewin, Esq.  
 CAL.SBN. 71664  
 7 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 9 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
 10 *Attorneys for Respondent/Counterclaimant*  
 11 *CLA Properties, LLC*

12  
 13  
 14 SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

15 Claimant/Counter-Respondent

16 v.

**NOTICE OF DEPOSITION OF**  
**OF JIM MAIN**

17  
 18 CLA PROPERTIES, LLC, a California  
 limited liability company,

19 Respondent/Counterclaimant  
 20  
 21

22 PLEASE TAKE NOTICE that on October 20, 2020, at the hour of 9:00 a.m. at Litigation  
 23 Services, 3960 Howard Hughes Parkway, Suite 700, Las Vegas, Nevada 89169; telephone (800)  
 24 330-1112, Respondent/Counterclaimant CLA Properties, LLC will take the Deposition of Jim  
 25 Main upon oral examination before a notary public, or before some other officer authorized by

26 ///

27 ///



1 law to administer oaths. Said deposition shall continue day to day until completed.

2 Dated this 25<sup>th</sup> day of September, 2020

3  
4  
5 LEVINE & GARFINKEL

6  
7 By: 

Louis E. Garfinkel, Esq.

Nevada Bar No. 3416

1671 W. Horizon Ridge Pkwy, Suite 230

Henderson, NV 89012

Tel: (702) 673-1612/Fax: (702) 735-2198

Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

11 - And -

12 Rodney T. Lewin, Esq.

13 CAL.SBN. 71664

14 Law Offices of Rodney T. Lewin, APC

A Professional Corporation

15 8665 Wilshire Boulevard, Suite 210

Beverly Hills, California 90211

16 (310) 659-6771

Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)

17 *Attorneys for Respondent/Counterclaimant*

18 *CLA Properties, LLC*



# Exhibit “6”

# Exhibit “6”

**From:** [James E. Shapiro](#)  
**To:** [rod@rtlewin.com](mailto:rod@rtlewin.com)  
**Cc:** [Louis E. Garfinkel](#); [agayrich@aol.com](mailto:agayrich@aol.com); [Doug Gerrard](#); [Aimee Cannon](#)  
**Subject:** RE: rescheduling depositions;  
**Date:** Monday, October 19, 2020 8:54:34 AM

---

Rod,

Thanks for the email. Unfortunately, your email does *not* accurately reflect our conversation which occurred two days prior to your email. First, in our conversation last Tuesday, we did discuss continuing Main and Bidsal's depositions, but we never discussed Golshani's deposition. Second, while we discussed Bidsal's compensation, we never discussed any stipulation, nor do I feel one would be appropriate.

While I still have not seen any formal notices vacating or postponing Main or Bidsal's depositions, based upon your email, we will not be appearing for any of the depositions this week.

Sincerely,

*James E. Shapiro, Esq.*  
[jshapiro@SmithShapiro.com](mailto:jshapiro@SmithShapiro.com)




---

**From:** Rodney T. Lewin <rod@rtlewin.com>  
**Sent:** Thursday, October 15, 2020 10:00 AM  
**To:** James E. Shapiro <JShapiro@smithshapiro.com>; Doug Gerrard <dgerrard@gerrard-cox.com>  
**Cc:** Louis E. Garfinkel <LGarfinkel@lgealaw.com>; agayrich@aol.com; ben@claproperties.com  
**Subject:** rescheduling depositions;  
**Importance:** High

Jim I hope I hope you're having a good time in Florida.

As we discussed on Tuesday, given our current motion and the timetable for its resolution, as well as additional supplemental responses that you were going to provide, it makes sense to continue and reschedule the depositions of Main, Bidsal and Golshani. You stated you would cooperate with this rescheduling. We appreciate that. Those depositions will not proceed as scheduled. Please call me to discuss new dates and also to discuss extending the current deadlines to accommodate the changes.

Further we talked about Bidsal's claim for compensation. You advised that Mr. Bidsal would only be seeking compensation from the effective date of the sale and that he is not seeking compensation for any time before that. I will prepare a stipulation to that effect. Thank you for the clarification.

Cordially...

Rodney T. Lewin  
**Law Offices of Rodney T. Lewin, APC**  
**8665 Wilshire Blvd**  
**Suite 210**  
**Beverly Hills, California**  
**90211-2931**  
**Tele: 310-659-6771**  
**Fax: 310-659-7354**  
**E-Mail: [rod@rtlewin.com](mailto:rod@rtlewin.com)**

**CONFIDENTIAL COMMUNICATIONS**

This e-mail is covered by the Electronic Communications Privacy Act, 18 U.S.C. §§ 2510-2521 and is legally privileged. This e-mail message and any files transmitted with it may also be subject to the attorney-client privilege and attorney work-product doctrine, and contain confidential information intended only for the person(s) to whom this e-mail message is addressed. If you have received this e-mail message in error, please notify the sender immediately by electronic mail ([rod@rtlewin.com](mailto:rod@rtlewin.com)) and destroy the original message without making a copy. Thank you.



This email has been checked for viruses by AVG antivirus software.  
[www.avg.com](http://www.avg.com)

# **Exhibit “7”**

# **Exhibit “7”**

1 Louis E. Garfinkel, Esq.  
 Nevada Bar No. 3416  
 2 LEVINE & GARFINKEL  
 1671 W. Horizon Ridge Pkwy, Suite 230  
 Henderson, NV 89012  
 4 Tel: (702) 673-1612/Fax: (702) 735-2198  
 Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

5  
 6 Rodney T. Lewin, Esq.  
 CAL.SBN. 71664  
 7 Law Offices of Rodney T. Lewin, APC  
 A Professional Corporation  
 8 8665 Wilshire Boulevard, Suite 210  
 Beverly Hills, California 90211  
 9 (310) 659-6771  
 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
 10 *Attorneys for Respondent/Counterclaimant*  
 11 *CLA Properties, LLC*

12  
 13  
 14 SHAWN BIDSAL, an individual,

JAMS Ref. No. 1260005736

15 Claimant/Counter-Respondent

16 v.

**NOTICE OF DEPOSITION OF**  
**OF JIM MAIN**

17  
 18 CLA PROPERTIES, LLC, a California  
 limited liability company,

19 Respondent/Counterclaimant  
 20  
 21

22 PLEASE TAKE NOTICE that on December 10, 2020, at the hour of 9:00 a.m. at  
 23 Litigation Services, 3960 Howard Hughes Parkway, Suite 700, Las Vegas, Nevada 89169;  
 24 telephone (800) 330-1112, Respondent/Counterclaimant CLA Properties, LLC will take the  
 25 Deposition of Jim Main upon oral examination before a notary public, or before some other

26 ///

27 ///

1 officer authorized by law to administer oaths. Said deposition shall continue day to day until  
2 completed.

3 Dated this 6th day of November, 2020

6 LEVINE & GARFINKEL

7  
8 By: 

Louis E. Garfinkel, Esq.  
Nevada Bar No. 3416  
1671 W. Horizon Ridge Pkwy, Suite 230  
Henderson, NV 89012  
Tel: (702) 673-1612/Fax: (702) 735-2198  
Email: [lgarfinkel@lgealaw.com](mailto:lgarfinkel@lgealaw.com)

12 - And -

13 Rodney T. Lewin, Esq.  
14 CAL.SBN. 71664  
15 Law Offices of Rodney T. Lewin, APC  
16 A Professional Corporation  
17 8665 Wilshire Boulevard, Suite 210  
18 Beverly Hills, California 90211  
19 (310) 659-6771  
20 Email: [rod@rtlewin.com](mailto:rod@rtlewin.com)  
21 *Attorneys for Respondent/Counterclaimant*  
22 *CLA Properties, LLC*  
23  
24  
25  
26  
27  
28





# Exhibit “8”

# Exhibit “8”

1 SHAWN BIDSAL, an )  
 individual, )  
 2 )  
 Claimant/Counter-Respondent )  
 3 ) JAMS Ref. No. 1260005736  
 vs. )  
 4 )  
 CLA PROPERTIES, LLC, a )  
 5 California limited liability )  
 company, )  
 6 )  
 Respondent/Counterclaimant )  
 7 \_\_\_\_\_ )  
 8  
 9  
 10

11 REMOTE DEPOSITION OF JIM MAIN, CPA  
 TAKEN BY A CERTIFIED COURT REPORTER  
 LAS VEGAS, NEVADA  
 12 THURSDAY, DECEMBER 10, 2020  
 at 9:23 a.m.  
 13  
 14  
 15  
 16  
 17  
 18  
 19  
 20  
 21  
 22

23 JOB NO: 4367903  
 24 Reported By: LISA MAKOWSKI, CCR 345, CA CSR 13400  
 25 PAGES 1 - 138

Page 1

## 1 APPEARANCES:

2 For Shawn Bidsal:

3 GERRARD COX LARSEN

4 BY: DOUGLAS D. GERRARD, ESQ.

2450 Saint Rose Parkway.

Suite 200

5 Henderson, Nevada 89074

(702)796-4000

6 Dgerrard@gerrard-cox.com

7  
8 For CLA Properties, LLC:

9 LAW OFFICES OF RODNEY T. LEWIN, APC

BY: RODNEY T. LEWIN, ESQ.

8665 Wilshire Boulevard

10 Suite 210

Beverly Hills, California 90211

11 (310)659-6771

rod@rtlewin.com

12  
13 For Jim Main:

14 LEWIS, BRISBOIS, BISGAARD &amp; SMITH

BY: BLAKE A. DOERR, ESQ.

6385 South Rainbow Boulevard

15 Suite 600

Las Vegas, Nevada 89118

16 (702)893-3383

Blake.doerr@lewisbrisbois.com

17 \* \* \* \* \*

## INDEX

WITNESS	PAGE
JIM MAIN, CPA	
Examination by Mr. Lewin	4
Examination by Mr. Gerrard	111

## INDEX OF EXHIBITS

EXHIBIT		PAGE
Exhibit 1	Deposition Notice	34
Exhibit 3	Operating Agreement	35
Exhibit 4	Combined Journal Entries	36
Exhibit 5	5/14/18 Email	47
Exhibit 6	Combined Journal Entries	49
Exhibit 7	71115 - Green Valley Commerce, LLC Tax Code Groupings	60
Exhibit 8	Document Bates stamped CLA_Bidsal021-031	65
Exhibit 29	Operating Agreement of Green Valley Commerce, LLC	69
Exhibit 30	Tax Return Bates Stamped CLA_Bidsal1544-1564	98
Exhibit 32	Green Valley General Ledger as of 12/31/16	107
Exhibit 33	Notes Bates Stamped CLA_Bidsal01737	109

-o0o-

1 LAS VEGAS, NEVADA, THURSDAY, DECEMBER 10, 2020

2 9:23 a.m.

3 -o0o-

4  
5 THE COURT REPORTER: Due to the need for  
6 this deposition to take place remotely because of  
7 the government's order for social distancing, the  
8 parties will stipulate that the court reporter can  
9 swear in the witness over the phone or through the  
10 use of video conference and that the witness has  
11 verified that he is, in fact, Jim Main.

12 Do all counsel so stipulate?

13 MR. GERRARD: Doug Gerrard for Shawn  
14 Bidsal.

15 MR. LEWIN: Yes.

16 MR. DOERR: Yes.

17  
18 JIM MAIN, CPA,  
19 having been first duly sworn, did testify as follows:

20  
21 EXAMINATION

22 BY MR. LEWIN:

23 Q. Good morning, Mr. Main. How are you?

24 A. Good morning, Mr. Lewin. I'm good.

25 Q. Now, you reside in Las Vegas?

Page 4

1           A.     That's true.

2           Q.     Okay. My name is Rodney Lewin. I  
3 represent CLA Properties, LLC, and Ben Golshani.

4                    You and I have never spoken before; is  
5 that correct?

6           A.     That's correct.

7           Q.     And have you ever given a deposition  
8 before?

9           A.     I have.

10          Q.     Can you -- can you tell me how many times  
11 approximately?

12          A.     Probably ten times.

13          Q.     You understand that the court reporter  
14 has issued you an oath for you to tell the truth  
15 and nothing but the truth.

16                    You understand that; right?

17          A.     Yes.

18          Q.     You understand that that oath has the  
19 same effect as though we were before a judge or a  
20 jury; right?

21          A.     Yes.

22          Q.     And are you represented by an attorney  
23 today?

24          A.     I am.

25          Q.     And he is with you there today?

1           A.    He is.

2           Q.    Okay.  So after -- so everything that we  
3 say today is being taken down by the court reporter  
4 who will type everything into a transcript of what  
5 took place, and you'll have an opportunity to make  
6 changes to your testimony.

7                   Do you understand that?

8           A.    Yes.

9           Q.    If you make changes to your testimony, a  
10 couple of things might happen.  Number one, if it  
11 is something really important, we may have to call  
12 you back to find out why you changed the testimony.  
13 And number two, in the event that you're called to  
14 testify, it's -- anybody can comment on the fact  
15 that you changed your testimony from what you said  
16 today.

17                   Do you understand that?

18          A.    Yes.

19          Q.    So you understand it's important that you  
20 give the most accurate testimony today; is that  
21 true?

22          A.    Yes.

23          Q.    And so a couple of -- a couple of ground  
24 rules.  First of all, this is not like normal  
25 conversation where we are anticipating what

Page 6



1 everybody is saying. While communicating, it's  
2 important that you -- that you and I both wait  
3 until each other is finished with their -- whatever  
4 they're saying. In other words, we don't speak  
5 over each other. It's not like normal people talk.  
6 It's the way we have to do it here.

7 Do you understand that?

8 A. Yes.

9 Q. We're not going to be perfect, it's been  
10 my experience. But just do your best to try to  
11 wait till I finish my question, and I'll try to  
12 wait until you finish your answer.

13 In addition, Mr. Gerrard or your lawyer  
14 could to object to my question. Because -- and  
15 because we don't have a judge here to rule on the  
16 objections, let them speak. And then answer the  
17 question unless your lawyer tells you that you  
18 shouldn't answer the question.

19 Are you able to keep that in mind?

20 A. Yes, I will.

21 Q. Have you ever testified in court?

22 A. Yes, I have.

23 Q. How many times?

24 A. Probably four or five.

25 Q. Okay. And are you feeling -- are you

Page 7

1 feeling okay to be able to give testimony today?

2 A. Yes.

3 Q. Is there any reason why you believe that  
4 you can't give your most accurate testimony today?

5 A. No.

6 Q. And have you taken any medications today?

7 A. I have not.

8 Q. And have you -- is there -- have you  
9 taken any alcohol in the last 24 hours?

10 A. I have not.

11 Q. Is there any reason why you believe your  
12 memory is impaired today?

13 A. No.

14 Q. Okay. Okay. Now, you recall -- strike  
15 that.

16 Can you tell me when you were born and  
17 where?

18 A. I was born in Springfield, Oregon, in  
19 1956.

20 Q. And what is the highest level of  
21 education that you have?

22 A. College degree and some graduate classes.

23 Q. Where did you go to college?

24 A. UNLV.

25 Q. And you're a certified public accountant?

Page 8

1 A. That is correct.

2 Q. And when did you -- when did you first  
3 become a certified public accountant?

4 A. 1981.

5 Q. And can you tell me where you first --  
6 where you first worked as a CPA as outlined in your  
7 work history until now?

8 A. I was first hired by a firm Kafoury  
9 Armstrong & Turner. It was a statewide Nevada  
10 firm. I worked in the Las Vegas office from 1979  
11 to 1983. And then I took a job for a short period  
12 of time in Salt Lake City with a real estate  
13 company, very short. And then I returned to  
14 Las Vegas to join a firm, Hilburn Pitchford &  
15 Company which subsequently became Hilburn Main &  
16 Company which subsequently became Main Gorman &  
17 Company which subsequently became Main Amundson &  
18 company. And we joined CliftonLarsonAllen  
19 January 1st of 2017.

20 Q. And in connection with your work as a  
21 CPA, when was the first time that you began doing  
22 any work for Shawn Bidsal or a company that he was  
23 associated with?

24 MR. DOERR: Let me just clarify. I want  
25 to make sure that -- if Mr. Main's an accountant

1 and Mr. Bidsal is his client, I want to make sure  
2 that Mr. Bidsal is waiving. We would intend to  
3 assert the accounting client privilege unless  
4 Mr. Bidsal is asking Mr. Main to not assert the  
5 privilege and waives that privilege.

6 Can you confirm with him?

7 MR. GERRARD: Mr. Bidsal is not waiving  
8 the privilege. So as it relates to any other  
9 relationships you have with Mr. Bidsal, to the  
10 extent you testify generally that you have done  
11 other work for Mr. Bidsal and leave it at that,  
12 that's fine. But beyond that, we're not waiving  
13 the privilege.

14 MR. LEWIN: I'm only seeking some  
15 background information.

16 MR. GERRARD: So the background  
17 information is we're fine if you ask Mr. Main if  
18 he's ever worked with Mr. Bidsal or any of his  
19 companies in the past, but beyond that question, we  
20 would assert privilege.

21 MR. LEWIN: So can you read the last  
22 question, please.

23 (The requested portion of the record was  
24 read by the court reporter.)

25 MR. GERRARD: I have no objection to that

1 question.

2 THE WITNESS: I don't have the specifics  
3 in front of me, but it's probably been about ten  
4 years.

5 BY MR. LEWIN:

6 Q. Yeah. So a couple more sort of general  
7 procedural issues. If I ask you a question that  
8 you don't know the answer to, it's fine to say "I  
9 don't know," "I don't remember. However, if the  
10 question is something that you can give me an  
11 estimate, it's not a guess, it's an approximation,  
12 it's not a guess, then you're obligated to give me  
13 that estimate or guess, like you just did, which is  
14 fine.

15 If you don't understand one of my  
16 questions, please tell me you don't understand it.  
17 I'll try to make it clearer. However, unless you  
18 tell me you don't understand the question, we will  
19 assume that you do understand it.

20 Do you understand that?

21 A. Yes.

22 Q. Okay. And there may be some times when I  
23 ask you about conversations, those conversations  
24 when I ask you about that, that would mean a  
25 conversation that you either participated in or

Page 11

1     overheard, your obligation would be to tell me what  
2     you remember in that conversation. Exact words, if  
3     you remember the exact words. But even if you  
4     don't remember the exact words, you can paraphrase.  
5     In other words, give me the substance of what was  
6     said.

7                     Do you understand that?

8             A.     Yes.

9             Q.     Okay. And with respect to the issue of  
10    privilege, I don't believe there's any privilege  
11    that's associated with -- in connection with any  
12    company that you did work for in which my client,  
13    either CLA Properties, LLC, or Ben Golshani had an  
14    interest in, and I don't think that anyone's going  
15    to asserting privileges for those matters.

16                    MR. LEWIN: Am I correct, Doug?

17                    MR. GERRARD: Well, I mean to the extent  
18    that your client is an owner of the company,  
19    obviously we're not asserting privilege as it  
20    relates to that company.

21                    MR. LEWIN: Okay. Fine. All right.  
22    Okay. Going back.

23    BY MR. LEWIN:

24             Q.     So in the context of the work that you've  
25    done for Mr. Bidsal or any of his companies since

Page 12

1     you first got involved with him, is it correct that  
2     you would be the person who would be in charge of  
3     those accounts?

4             A.     That's correct.

5             Q.     Okay. Now, so my client -- my client's  
6     company name is CLA Properties, and your firm's  
7     name is sometimes also referred to as CLA. So  
8     there's no confusion, if I refer to -- so I'm going  
9     to -- if I refer to your firm, I think we'll just  
10    call it -- what would be the name you would feel  
11    comfortable with? Clifton?

12            A.     You can just call it Clifton.

13            Q.     Okay. And you understand when I use the  
14    therm "Clifton," that we're talking about -- we're  
15    talking about your -- your accounting firm; is that  
16    correct?

17            A.     Yes.

18            Q.     And are you a partner in that firm?

19            A.     I am.

20            Q.     Okay. So before you joined Clifton, did  
21    any of your prior firms doing any work for Green  
22    Valley Commerce, LLC?

23            A.     Yes.

24            Q.     Okay. And what firms did work -- that  
25    you were associated with -- I'm just going to call

1     it Green Valley, LLC, as Green Valley.

2             Which one of your firms had done work for  
3     Green Valley?

4             A.     It would have also been it would have  
5     been Amundson, which was the predecessor to us  
6     joining Clifton.

7             Q.     Now, did Danielle Pina, P-I-N-A, work at  
8     Main Amundson?

9             A.     She did.

10            Q.     And she came over with you when you  
11     joined Clifton?

12            A.     Yes.

13            Q.     And she was -- did she have -- was she  
14     the person who, along with you, handled Green  
15     Valley, Green Valley's accounting?

16            A.     That's correct.

17            Q.     So was it always you who had the primary  
18     contact with Shawn Bidsal in connection with the  
19     accounting work for Green Valley?

20            A.     Myself and Danielle.

21            Q.     Okay. That's D-A-N-I-L-L-E, I think.

22            A.     Correct.

23            Q.     No. D-A-N-I-E-L-L-E.

24            A.     That's correct.

25            Q.     Okay. But Danielle always -- Ms. Pina



1 always worked under your supervision; is that  
2 correct?

3 A. Yes.

4 Q. Without -- without giving me any  
5 specifics, can you identify how many other entities  
6 other than Green Valley Country Club, LLC, or  
7 Mission Square, LLC, did you do accounting work for  
8 either Mr. Bidsal or his -- let me start over.  
9 Strike that.

10 MR. LEWIN: Ms. Reporter, when I strike  
11 that, move it down to the next line so you start a  
12 fresh line.

13 BY MR. LEWIN:

14 Q. Not including Green Valley Country  
15 Club, LLC, or Mission Square, LLC, just give me the  
16 approximate number of other entities that you did  
17 accounting work for in the last ten years that were  
18 associated --

19 (Clarification requested by the court  
20 reporter.)

21 BY MR. LEWIN:

22 Q. -- with or in which Mr. Bidsal had an  
23 interest.

24 MR. GERRARD: We object to that question,  
25 and we assert the privilege of NRS 49.1985.

Page 15

1           MR. DOERR: I'll instruct the witness not  
2 to answer.

3           MR. GERRARD: Thank you.

4           MR. LEWIN: Okay.

5 BY MR. LEWIN:

6           Q. Do you do -- do you do accounting work  
7 for Mr. Bidsal personally individually, such as his  
8 personal income tax return?

9           MR. GERRARD: Same objection.

10          MR. DOERR: I'll instruct the witness not  
11 to answer.

12 BY MR. LEWIN:

13          Q. In connection with the work you did --  
14 you do for Green Valley, do you have -- at Clifton,  
15 do you have a separate account set up for Green  
16 Valley?

17          A. Yes.

18          Q. So in terms of -- in terms of allocating  
19 billing between Green Valley and other entities in  
20 which you do work for in which CLA has an interest,  
21 how do you allocate the billing with respect to  
22 those entities? And that would be Country  
23 Club, LLC, and Mission Square, LLC, along with  
24 Green Valley.

25          A. We accountants charge time to the

Page 16

1 specific client, and it's accounted for within that  
2 client number. And then it's billed from there.  
3 So the time is segregated at a billing rate  
4 customarily for the industry.

5 Q. And in connection with your work that you  
6 did for those three entities that I just mentioned,  
7 were there times when the work that you would do  
8 for one of the entities overlapped with the other?

9 A. No.

10 Q. So -- so -- in your -- in your system, do  
11 you have a separate -- in your system, you have a  
12 separate file for each -- each entity whether it's  
13 an entity in which my clients have an interest or  
14 separate entity for Mr. Bidsal; is that correct?

15 A. That's correct.

16 Q. Okay. In connection with Green Valley,  
17 did it make a difference as to -- did it make a  
18 difference as to whether or not Mr. Bidsal or CLA  
19 Properties was an active or passive member or  
20 manager?

21 MR. GERRARD: Object to the form of the  
22 question. It is ambiguous. I don't understand  
23 what you mean, "did it make a difference?"

24 BY MR. LEWIN:

25 Q. Did you understand the question, sir?

1           A.     Can you repeat the question?

2           Q.     Sure. Let me see if I can clear it up.

3                     In connection with Green Valley, was  
4     Shawn Bidsal designated as an active or passive  
5     member?

6                     MR. DOERR: This is Blake Doerr talking  
7     for Jim Main. I'm unclear what Green Valley -- I'm  
8     not sure that we're prepared to speak about another  
9     client of Mr. Main's at all. I didn't -- I don't  
10    believe that's within the scope of this deposition.  
11    And unless it's somehow related or a predecessor  
12    entity that you can articulate to us now, I'm not  
13    sure he should be answering this.

14                    Can you clarify --

15                    MR. LEWIN: Sure. My question was about  
16    Green Valley.

17                    MR. GERRARD: Blake, this is Doug Gerrard  
18    speaking. The Green Valley Commerce, LLC, is the  
19    entity that's involved in this case. So I think  
20    that any questions about Green Valley are  
21    appropriate.

22                    MR. DOERR: Do you understand that, Jim?

23                    THE WITNESS: Yeah. I think what you're  
24    asking is, did -- you know, what happens is  
25    there's -- activities get designated into passive

Page 18

1 and active for purposes of tax classification.  
2 What you're asking is something that is generally  
3 determined at the participant in a partnership  
4 level or a company level. And for that reason,  
5 that question really is specific to -- to -- to  
6 Bidsal not really Green Valley. I mean, the  
7 treatment, the tax treatment of passive versus  
8 active is done on an individual level not at a  
9 company level.

10 BY MR. LEWIN:

11 Q. Okay. Does that show up on the K-1 that  
12 is issued with respect to Green Valley?

13 A. I believe so.

14 Q. Okay. All right. And did you prepare --  
15 did you prepare the tax returns for Green Valley --  
16 when I'm saying, like you as part of Clifton or  
17 your prior firm.

18 A. We did.

19 Q. And, you know, can you tell me for what  
20 years?

21 A. I think since the entity was formed  
22 until -- till current we have.

23 Q. So that would be approximately 2011  
24 until -- through today; is that correct?

25 A. I believe so.

Page 19

1           Q.     Okay.  And, again, we're not talking --  
2     just so we know.  When I'm talking about you, I'm  
3     talking about you role as a CPA either at your  
4     predecessor firm or Clifton with respect to  
5     accounting work that you've done for Green Valley.  
6     Okay?

7           A.     Yes.

8           Q.     Okay.  And so did you or your firm do any  
9     work for Green Valley other than the preparation of  
10    tax returns?

11          A.     I don't believe so.

12          Q.     Okay.  I've seen some -- I've seen some  
13    schedules having to do with valuations of --  
14    valuations -- property valuations and whatnot.

15                 Is that something that Clifton did or ...

16                 I've seen documents putting forth studies  
17    with respect valuing assets, the assets of Green  
18    Valley.

19                 Is that part of preparing the tax  
20    returns, or is that separate over and apart from  
21    that?

22                 MR. GERRARD:  Mr. Lewin, are you  
23    referring to the cost segregation studies?

24                 MR. LEWIN:  That's right.

25                 THE WITNESS:  We did not perform the cost

1 segregation studies for Green Valley.

2 BY MR. LEWIN:

3 Q. So is it correct, then, that you would  
4 receive -- you would receive a bundle of  
5 information from Green Valley and then prepare the  
6 tax returns based on that?

7 A. That is correct.

8 Q. All right. Are you able to describe the  
9 division of work between yourself and Danielle Pina  
10 with respect to Green Valley accounting work?

11 A. Yes. Typically what would happen is  
12 Danielle would be in touch with the accountant for  
13 Green Valley and she would receive the information,  
14 the ledgers, anything that was needed, and then she  
15 would prepare the tax return, give it to me for  
16 review. And those were the roles.

17 Q. All right. And if there were -- and the  
18 contact at Green Valley that you dealt with with  
19 respect to -- strike that.

20 And the contact for Green Valley was --  
21 was whom?

22 A. Well, mainly it was the accountant at the  
23 time. So, you know, could have been two or three  
24 different people during this -- during this time.

25 Q. But it was -- it was either Shawn Bidsal

Page 21

1 or one or more of his in-house -- in-house  
2 accountants; is that correct?

3 A. That's correct.

4 Q. From time to time, did you ever  
5 communicate with Ben Golshani, who's the principal  
6 of CLA Properties?

7 A. Not necessarily directly. We had some  
8 communication over the years. I believe Danielle  
9 had talked to Ben about some tax returns and issues  
10 during the years.

11 Q. Do you recall yourself ever having any  
12 conversations with Ben Golshani?

13 A. I don't specifically, but it's a  
14 possibility. It's been almost a decade.

15 Q. Okay. So you're not -- you're not saying  
16 that took place. You just don't remember one way  
17 or another.

18 Is that fair to say?

19 A. That's fair.

20 Q. Okay. Okay. So did you have any -- did  
21 you have any conversations with Shawn Bidsal  
22 regarding communicating with Ben Golshani? In  
23 other words, did you talk to him and have any  
24 conversations as to whether or not you should  
25 respond to Ben Golshani or talk to him at all?

Page 22



1 MR. DOERR: Hold on. I think that's  
2 asking Mr. Main about communications with his  
3 client.

4 Mr. Gerrard, do you intend to insert a  
5 privilege?

6 MR. GERRARD: If it's -- if it's related  
7 directly to Green Valley, then, no, I'm not going  
8 to assert a privilege. If it's related to anything  
9 other than Green Valley, then, yes, we're asserting  
10 a privilege.

11 MR. LEWIN: I may be asking some  
12 questions about Country Club, LLC, as well,  
13 communications regarding that.

14 MR. GERRARD: Well --

15 MR. LEWIN: There's some -- there's some  
16 relevance.

17 MR. GERRARD: Didn't mean to interrupt  
18 you.

19 Obviously this deposition is about Green  
20 Valley Commerce, LLC. So, you know, I don't think  
21 that anything else is within the scope of today's  
22 deposition, but go ahead. Let's see where we go.

23 MR. LEWIN: Okay. Good. There may be --  
24 the operating agreement, in terms of the operating  
25 agreement, is essentially the same with respect to

Page 23

1 Country Club and Green Valley. And some of the tax  
2 issues that arise are -- are common. And some  
3 questions that relate -- may have been raised  
4 regarding Country Club may also have to do with tax  
5 treatment in Green Valley. That would be my offer  
6 regarding the relevance, but we'll take it step by  
7 step.

8 Ms. Court Reporter, would you please read  
9 back the last question.

10 (The requested portion of the record was  
11 read by the court reporter.)

12 MR. DOERR: Mr. Gerrard, Mr. Main wants  
13 some clarification about what you said. I  
14 understood that your assertion of the privilege  
15 does not regard to the Green Valley entity only; is  
16 that correct?

17 MR. GERRARD: That's correct.

18 MR. DOERR: Jim, do you have any  
19 questions for clarification for Mr. Gerrard about  
20 the limitation that he's discussing?

21 THE WITNESS: Yeah. As I understand it,  
22 the questions in this deposition are strictly  
23 related to Green Valley.

24 MR. GERRARD: Right.

25 MR. DOERR: And Mr. Bidsal is asserting a

1 privilege to any other entity outside of Green  
2 Valley that you -- if Mr. Lewin's question has  
3 something to do with other entities, Mr. Bidsal is  
4 asserting a privilege on that, and he's not waiving  
5 that. So let's all be careful when we're going  
6 forward that the response that Mr. Main is giving  
7 takes into account that it can relate to the Green  
8 Valley entity but no other entity that Clifton has  
9 worked on with Mr. Bidsal and communications that  
10 Mr. Main has had with Mr. Bidsal except as they  
11 relate to Green Valley.

12 MR. LEWIN: That said, I'm going to be  
13 asking some questions that may relate to Country  
14 Club in which not only is CLA an owner but that --  
15 that Mr. Golshani is a -- or CLA is a manager. And  
16 I believe there's a crossover.

17 Why don't we take those questions one by  
18 one?

19 MR. DOERR: Mr. Lewin, I'm sure when we  
20 get to that point, that you'll explain the  
21 appropriate foundation and how the one is connected  
22 to the other, and we'll just go forward from there.  
23 Okay?

24 MR. LEWIN: Fine.

25 / / /

1 BY MR. LEWIN:

2 Q. Okay. Mr. Main, let me just restate my  
3 last question.

4 Mr. Main, did you receive any  
5 instructions from Shawn Bidsal with respect to  
6 communicating with Ben Golshani regarding Green  
7 Valley accounting matters?

8 A. No, I did not. If you mean was I told  
9 not to communicate with Ben, the answer is no.

10 Q. Okay.

11 A. I mean, during the time, you know, we  
12 rendered information, tax returns to Bidsal,  
13 because that was our main point of contact, but we  
14 were never told not to communicate with Ben.

15 Q. Okay. Did you -- you recall that there  
16 was a subpoena for documents served on Clifton, and  
17 that Clifton ultimately made a production of  
18 documents in connection with that.

19 You were aware of that; right?

20 A. Yes.

21 Q. All right. Now, were you in charge of  
22 directing the gathering up of the documents to  
23 produce?

24 A. No.

25 Q. Who was?

1           A.     Our office administrator, Rebecca.

2           Q.     Did you review the subpoena and documents  
3     that were provided to ensure that the subpoena was  
4     fully complied with?

5           A.     I did not review the specific -- what  
6     happens -- and let me back up.

7                     What happens in those situations is if a  
8     subpoena comes in, our administrative people gather  
9     the documents, and they are given to our legal  
10    department within the firm who reviews what's  
11    there, and then they're processed to who served the  
12    subpoena.

13                    Do I review every document as it relates  
14    to what's -- what's been scanned and moved out?  
15    No, I do not.

16           Q.     Can you describe what your title is at  
17    Clifton.

18           A.     It's a principal.

19           Q.     Okay. And can you -- would you please  
20    tell me -- give me an outline of what your duties  
21    are.

22           A.     Client relationship management, tax  
23    planning, some financial consulting, a variety of  
24    CPA duties.

25           Q.     Thank you.

Page 27

1           Do you have any administrative duties at  
2       Clifton?

3           A.    My main administrative function is a  
4       participant in billing, to a certain extent, on a  
5       part of things, and I attend administrative  
6       meetings as it relates to firm operations.  But  
7       generally, I'm not involved in administration.

8           Q.    What did you do to prepare for today's  
9       deposition?

10          A.    I scanned through the tax returns that we  
11       had prepared.  I thought about what occurred over  
12       the last number of years as it related to this.

13          Q.    Is that it?

14          A.    Pretty much, yes.

15          Q.    Did you -- did you review the -- strike  
16       that.

17                   Did you review the Clifton production  
18       documents pursuant to the subpoena other than the  
19       tax returns?

20          A.    I did not.

21          Q.    Did you review any other materials, such  
22       as the claims made by Mr. Bidsal in this  
23       arbitration?

24          A.    I did not.

25          Q.    Or the prior claims made by CLA

1 Properties in this arbitration?

2 A. I did not.

3 Q. Did you review any expert reports that  
4 were provided to you by -- provided to you or your  
5 lawyer by Mr. Bidsal's lawyers?

6 A. I got them. I printed them. I scanned  
7 the first couple of pages, and then I was  
8 instructed by our counsel, our firm's in-house  
9 counsel not to review them.

10 Q. Okay. All right. The ones that -- the  
11 one that you did review, which one -- do you  
12 remember which one it was?

13 A. I didn't say I reviewed them, Mr. Lewin.

14 Q. I know. This what I meant, the one you  
15 started reviewing.

16 (Clarification requested by the court  
17 reporter.)

18 THE WITNESS: I did not review them, but  
19 I printed them. And prior to the time I was  
20 instructed by our counsel not to review them, I had  
21 looked because I recognized the experts' names and  
22 looked at the first couple of pages of each report.

23 BY MR. LEWIN:

24 Q. Do you know Mr. Wilcox?

25 A. Yes, I do.

Page 29

1 Q. And how do you know him?

2 A. Just in as it relates to being practicing  
3 CPAs, we have clients on different sides of things.

4 Q. Okay. Would you -- are you friends with  
5 him or just have a business acquaintanceship?

6 A. Business acquaintances.

7 Q. And do you know Mr. Garrity?

8 A. I do.

9 Q. I think you need to get your microphone a  
10 little bit closer because I'm having little hard  
11 time hearing you.

12 A. Just from both being CPAs in the same  
13 town for quite a while.

14 Q. Do you know Mr. Wilcox more than you know  
15 Mr. Garrity? Would that be fair to say?

16 A. I would say yes.

17 Q. And do you have -- are you friends with  
18 Mr. Garrity or just have a business relationship  
19 with him, business acquaintanceship?

20 A. Business acquaintanceship.

21 Q. Okay. Have you spoken to Mr. Bidsal  
22 about this deposition?

23 A. He called me on the phone. We're dealing  
24 with a few other matters for him and just not in  
25 depth. Just like get ready for the deposition.

Page 30



1           Q.    Did you have -- in the context in your  
2   discussion with Mr. Bidsal about this deposition,  
3   how long would you say your conversation with him  
4   was?

5                    You know what, we're having a hard time  
6   hearing. I'm having hard time hearing you. Before  
7   it was actually better before.

8           A.    Fifteen, 20 minutes.

9           Q.    Okay. And -- and what -- what was  
10   discussed in that 15 or 20 minutes about the  
11   deposition?

12          A.    We spoke about the expert reports, and I  
13   basically just said I -- their expert reports, I'm  
14   instructed not to review these. So that was pretty  
15   much the gist of the conversation, that I was --

16          Q.    Go ahead. Continue.

17          A.    No. That's where we cut it off. That's  
18   where I cut it off.

19          Q.    I'm trying to figure out in a 15- or  
20   20-minute discussion about the deposition, that  
21   doesn't seem like it would take long.

22                   What else was discussed during that 15 or  
23   20 minutes that you can recall?

24          A.    That was pretty much it.

25          Q.    Did he -- did he discuss with you what

1 the issues were in the arbitration?

2 A. I don't understand what you mean by  
3 "issues."

4 MR. LEWIN: Are you getting an answer,  
5 Lisa?

6 THE COURT REPORTER: I heard him say, "I  
7 don't understand what you mean by 'issues.'"

8 BY MR. LEWIN:

9 Q. Did Mr. Bidsal discuss with you what --  
10 you know, what questions that he thought might be  
11 asked of you during this deposition?

12 A. If it was anything, it was related to  
13 just how we prepared the tax returns because --  
14 (Clarification requested by the court  
15 reporter.)

16 THE WITNESS: -- that was the focus of  
17 our services.

18 BY MR. LEWIN:

19 Q. What -- what -- what -- first of all, was  
20 anybody else present during this telephone  
21 conversation either on the line or with you?

22 A. No.

23 Q. Did you take any notes during the  
24 conversation? You have to answer verbally.

25 A. No.

Page 32

1           Q.    So did -- do you remember any -- anything  
2   that Mr. Bidsal asked you about how you prepared  
3   the tax returns?

4           A.    It would have been the allocations that  
5   were done for in-common gain.

6           Q.    And what was said about that?

7           A.    Just -- and this is from memory, just  
8   that we allocated things -- income 50/50.

9           Q.    Are you talking about ordinary income?

10          A.    Correct.

11          Q.    Do you remember anything else that  
12   Mr. Bidsal said during this 15- or 20-minute  
13   conversation that you had with him about your  
14   deposition?

15          A.    No, I do not.  No.

16          Q.    Okay.  Did you ask any questions about  
17   how you allocated depreciation?

18          A.    No, I don't think so.

19          Q.    All right.  Did he ask you whether or not  
20   you considered depreciation to be a capital -- a  
21   capital transaction?

22          A.    No.

23          Q.    Okay.  Okay.  So if you can turn to --  
24   are you on exhibit share, Mr. Main?

25          A.    Yes.

1 Q. If you can turn to Exhibit Number 1.

2 MR. GERRARD: I think, Mr. Lewin, that  
3 you actually have to share it with everyone.

4 MR. LEWIN: It's in -- it is open in the  
5 file already.

6 THE WITNESS: Exhibit Number 1 is the  
7 Notice of Deposition; is that correct?

8 MR. LEWIN: Exactly. That's correct.

9 Doug, based on your -- our conversation,  
10 I loaded up a bunch of documents in advance to make  
11 things go a little easier.

12 MR. GERRARD: Sure, but I -- forgive me  
13 for unfamiliarity with how this share file works,  
14 but my understanding was that the exhibits you  
15 uploaded would be private until you make them  
16 available. That's what I was told.

17 MR. LEWIN: Okay. Yeah. So here's --  
18 let's go off the record for a second.

19 (A brief off-the-record discussion was  
20 held.)

21 (Exhibit 1 was marked for  
22 identification.)

23 BY MR. LEWIN:

24 Q. Exhibit 1 is just the notice of taking  
25 deposition.

Page 34

1           Would you go to Exhibit Number 2,  
2     please -- Number 3, which is the operating  
3     agreement of Green Valley Commerce.

4           (Exhibit 3 was marked for  
5     identification.)

6     BY MR. LEWIN:

7           Q.     Mr. Main, when you began doing work for  
8     Green Valley, did you request to see the operating  
9     agreement of Green Valley Commerce, LLC?

10           You're muted, Mr. Main. You're muted.

11           A.     I'm pretty sure it would have been -- I  
12     don't have it up right now. I actually pulled up  
13     Exhibit 1. I'm pretty sure it would have been sent  
14     over and, in fact, put in the file for Danielle,  
15     you know, to prepare the tax return or refer to.

16           Q.     It would have been your custom and  
17     practice when you're doing accounting work,  
18     preparing tax returns for an LLC, which is a  
19     limited liability company, to request the operating  
20     agreement; is that true?

21           A.     Yes.

22           Q.     And is it -- is part of that also because  
23     as part of your accounting work, you are -- you  
24     prepared K-1s for the -- for the owners of the LLC?

25           A.     (Inaudible.) Oh, there it is. Never

Page 35

1 mind. Never mind. Sorry about that. Go ahead,  
2 Rod.

3 MR. LEWIN: Can you read the last  
4 question back, please.

5 (The requested portion of the record was  
6 read by the court reporter.)

7 THE WITNESS: I think the question was do  
8 we normally get an operating agreement as part of  
9 our tax preparation for an LLC tax return, and the  
10 answer is yes, we generally do. It's an exception  
11 if we don't.

12 BY MR. LEWIN:

13 Q. And in connection with Green Valley, did  
14 you rely on the operating agreement in order to  
15 determine how to allocate profits, losses, gains  
16 from sales and capital transactions?

17 A. Yes, we would have.

18 Q. Okay. Would you please take a look at --  
19 open up Exhibit Number 4.

20 (Exhibit 4 was marked for  
21 identification.)

22 BY MR. LEWIN:

23 Q. Tell me when you have it.

24 A. What I've got is a document -- it says  
25 the document -- it's Exhibit Number 4. So, yes, I

Page 36

1 have it.

2 Q. Okay. Now, this is part of a document  
3 that you produced which were Bate stamped  
4 CLA\_Bidsal 000001. I'm going to be referring to a  
5 number of documents or pages that you produced, and  
6 I'm going just refer to them by the -- I would say  
7 by page number.

8 Are you comfortable with that, or do you  
9 need me to identify them by Clifton page number?

10 A. No. I think we can -- as long as we're  
11 comfortable as to what document it actually is, I  
12 think we can find it.

13 Q. Okay. I -- I intended to upload and mark  
14 as an exhibit your entire production, but I think  
15 we've had some problems in doing it because it's so  
16 large.

17 Looking at -- looking at -- looking at  
18 page 2 of Exhibit 4, it says -- it says "Documents  
19 Produced in Native Format Combined Journal Entries  
20 Report - Greenway - Published.xlsx.

21 (Clarification requested by the court  
22 reporter.)

23 MR. LEWIN: Well, let me just stick with  
24 that.

25 / / /

Page 37

1 BY MR. LEWIN:

2 Q. What does it mean that the document is  
3 produced in native format?

4 A. I have no idea.

5 Q. Okay. All right. Okay. And then it  
6 says "Combined Journal Entries Report - Greenway -  
7 Published.xlsx."

8 Do you know what that -- what that refers  
9 to?

10 A. No, not necessarily, other than xlxs is  
11 sometimes commonly referred to as an Excel  
12 document.

13 Q. Okay. Let's take a look at -- and the  
14 third -- the third page of this exhibit, the profit  
15 and loss statement for January through December  
16 2017, and it says -- it's titled "Green Valley  
17 Commerce/Greenway."

18 Can you tell me, did you prepare -- did  
19 you prepare a separate financial record for  
20 Greenway?

21 A. No. Well, this would have been -- this  
22 page Number 3 here that's referred to as Green  
23 Valley Commerce/Greenway profit and loss would have  
24 been the books of Green Valley given to us for  
25 preparation of the tax return, and it looks like --

Page 38



1     it looks like this is specific to the Greenway  
2     property.

3           Q.     So I've -- I've seen in some of the  
4     records -- and we'll go over some of them -- that  
5     there seems to be a Green Valley record and then  
6     there seems to be a Greenway record.

7                     Were there two sets of books related to  
8     Green Valley?

9           A.     I believe so.

10          Q.     Okay. And then it says on the upper  
11     right-hand -- upper left-hand corner here, it says  
12     "Accrual Basis."

13                     Did you make the determination that the  
14     profit and loss should be done on an accrual basis,  
15     or was that done by Mr. Bidsal?

16          A.     That was done by the accountants at the  
17     Green Valley Bidsal office.

18          Q.     So this is -- this is -- the document  
19     labeled CLA\_Bidsal003 is a document that you  
20     received from Mr. Bidsal, is that correct, or his  
21     company?

22          A.     That would be correct.

23          Q.     Okay. Did you ever have any discussions  
24     with Mr. Bidsal as to whether or not Green Valley's  
25     financial records should be maintained on a cash or

1     accrual basis?

2                 MR. GERRARD: I assume we're limiting  
3     this question to Green Valley.

4                 MR. LEWIN: Yes.

5                 THE WITNESS: I don't remember any  
6     conversations about that.

7     BY MR. LEWIN:

8                 Q.     Okay. Did Mr. Bidsal ever ask you  
9     whether or not he should -- the financial  
10    transactions on -- for Green Valley should be  
11    reported on an accrual or cash basis?

12                A.     I don't remember a conversation like  
13    that.

14                Q.     Okay. Is there a difference between  
15    reporting it on a -- strike that.

16                    Is there a difference in reporting  
17    profits and losses on an accrual basis as opposed  
18    to a cash basis?

19                A.     Yes, there is.

20                Q.     And can you explain that to me as it  
21    relates to Green Valley.

22                A.     Well, if -- if accounting records are  
23    kept on the accrual basis, billings are included in  
24    income -- or let's say receivables are included in  
25    income and payables and expense, as opposed to on

Page 40

1 the cash basis, they're really only income and  
2 expense when they're paid (inaudible).

3 Q. And it is based on -- was it your  
4 understanding based on -- strike that.

5 This profit and loss statement for  
6 January 7, 2017, this was something that was  
7 provided to you in order to prepare the tax return  
8 for Green Valley for the year 2017?

9 A. Yes, I believe so.

10 Q. So -- so based on -- based on this  
11 document, all accounts payable, whether or not they  
12 were actually paid in 2017, should have been  
13 reported on this document; right?

14 A. If it's done accurately and it truly is  
15 on the accrual basis, then, yes, you are right, any  
16 expenses that were incurred in 2017 should be  
17 recorded in here as an expense.

18 Q. And same thing with receivables.

19 All accounts receivable for the year 2017  
20 should have been reported on this profit and loss  
21 statement regardless of whether or not the money  
22 was actually received; isn't that true?

23 A. If it is done correctly, yes, that would  
24 be proper.

25 Q. Did you -- did you learn at any time that

1 any of the profit and loss statements that  
2 Mr. Bidsal prepared for Green Valley were  
3 inaccurate?

4 MR. DOERR: Jim, do you want to -- just  
5 for -- I think he said that Mr. Bidsal prepared,  
6 but I think Mr. Main's testimony was that this was  
7 prepared by the accountant over there.

8 MR. LEWIN: Okay.

9 MR. DOERR: So if you just want to  
10 clarify that.

11 MR. LEWIN: Sure.

12 BY MR. LEWIN:

13 Q. Would the -- would the -- you understood  
14 that Mr. Bidsal was a manager of Green Valley;  
15 right?

16 A. Correct.

17 Q. Okay. And it -- was it also your  
18 understanding that the financial documents that  
19 were provided you to were provided pursuant to  
20 Mr. Bidsal's supervision and control related to  
21 Green Valley?

22 MR. GERRARD: Objection to the extent it  
23 calls for speculation.

24 MR. DOERR: Rod, we didn't hear that. It  
25 cut out a little bit. We didn't hear the question.

Page 42

1 Sorry.

2 MR. LEWIN: I'll ask a different  
3 question.

4 BY MR. LEWIN:

5 Q. Did you learn from any source that any of  
6 the profit and loss statements that you received  
7 related to Green Valley were inaccurate?

8 A. No, I did not.

9 Q. Okay. And would it have been the custom  
10 and practice of yourself and your firm to go  
11 through the profit and loss statements that were  
12 provided for Green Valley to ensure their accuracy,  
13 or did you rely just on what was provided to you by  
14 the client?

15 A. We relied on what was provided to us by  
16 the client.

17 Q. And in this case, who is the client? Is  
18 it Mr. Bidsal or Green Valley, Ben Golshani, CLA  
19 Properties, or all of them?

20 A. It's Green Valley in this instance.

21 Q. Okay. So -- so just to finish up on this  
22 December 2017 profit and loss statement which we've  
23 been talking about, your Document 003, is it -- is  
24 it -- since it's on an accrual basis, is it correct  
25 that when an event would occur that would give rise

Page 43

1 to the LLC's entitlement to be paid that should  
2 then -- in 2017 that should have been reflected in  
3 this profit and loss statement; is that correct?

4 MR. GERRARD: Objection, lack of  
5 foundation. There's been no foundation laid that  
6 the taxes were prepared on an accrual basis or that  
7 the financials were prepared on accrual basis.

8 MR. LEWIN: Except this document says  
9 it's on an accrual basis.

10 MR. GERRARD: Well, just because there's  
11 two words at the top of the document does not mean  
12 that that's what was done, and you have not laid  
13 any foundation as to what was done.

14 MR. LEWIN: Well, did -- let me ask you a  
15 question, Mr. Main.

16 BY MR. LEWIN:

17 Q. Did you ever question Mr. Bidsal or  
18 anybody else in his companies -- strike that.

19 Did you ever -- did you ever make any  
20 attempt to learn whether or not the -- the profits  
21 and losses for Green Valley for the year 2017 were  
22 being reported on an accrual or cash basis?

23 A. I don't recall. We generally would  
24 assume what's stated there is how it's prepared  
25 unless something, you know, leads us to believe

1     it's done incorrectly.

2           Q.     Okay. In this case with respect to Green  
3     Valley, was it your understanding with respect to  
4     the tax returns that -- that you and your company  
5     prepared for that company that the tax reporting  
6     was done on an accrual basis?

7           A.     I don't have the tax return in front of  
8     me to judge if it was accrual or cash at the  
9     present time.

10          Q.     Is there something you would be able to  
11     look at in order to help you in answering that  
12     question?

13          A.     One of the tax returns would.

14          Q.     Okay. Okay. So my question -- my  
15     ultimate question was assuming that this profit and  
16     loss statement is prepared on an accrual basis as  
17     it states, if there was an obligation to be paid  
18     that occurred during that year, whether or not it  
19     was actually paid, it should have been reported on  
20     this profit and loss statement; right?

21          A.     Yes, assuming that it is -- it was  
22     accrual -- and this is 2017. Assuming it was  
23     accrual reported correctly, then an expense that  
24     was incurred during 2017 should have been reported  
25     as an expense on that.

1 Q. And who determines whether or not such a  
2 right -- strike that.

3 Who determines whether there was an  
4 obligation that arose during 2017, your firm or  
5 Mr. Bidsal -- Mr. Bidsal's company?

6 MR. DOERR: If you know the answer, you  
7 can answer.

8 THE WITNESS: Well, customarily --  
9 customarily what happens is we -- we accept the  
10 client documents. So if something was reported  
11 there, that accounting for that would have been  
12 done at Bidsal's office by the accountants there.

13 BY MR. LEWIN:

14 Q. So if there was -- you left it up to the  
15 client in this case, Green Valley and Mr. Bidsal's  
16 accountants, to determine whether or not there was  
17 an obligation that should have been reported --  
18 considered making this profit and loss, assuming  
19 that it's on an accrual basis; right?

20 A. That's correct.

21 Q. Did you ever discuss this profit and loss  
22 statement with Mr. Bidsal? I'm talking about the  
23 one that's marked on the CLA\_Bidsal Bates stamp  
24 00003 for January through December of 2017?

25 A. I do not remember.



1 Q. I'm sorry. I didn't get it.

2 A. I said --

3 Q. What was the answer?

4 A. -- I do not remember discussing this  
5 profit and loss statement with Bidsal.

6 Q. With respect to any profit and loss  
7 statements for -- that were provided to you  
8 regarding Green Valley, do you recall having any  
9 discussions with Mr. Bidsal or anyone -- or any of  
10 his accountants regarding how they were prepared?

11 A. I do not specifically. There might have  
12 been a discussion by Danielle with the accountant  
13 as relating to that, but ...

14 Q. Okay. So let's go -- and this is close  
15 enough.

16 This profit and loss for January through  
17 December 2017, do you recall ever discussing this  
18 profit and loss with Mr. Bidsal?

19 A. I do not.

20 MR. LEWIN: Okay. Let's turn to Exhibit  
21 Number 5.

22 (Exhibit 5 was marked for  
23 identification.)

24 MR. LEWIN: Actually, they're all  
25 premarked in an exhibit share. So they're already

1 marked, and you should be able to get these through  
2 the exhibit share.

3 BY MR. LEWIN:

4 Q. Exhibit 5 is an email dated May 4, 2018,  
5 from Henry Manabat to Danielle Pina.

6 So, first of all, do you have that? Do  
7 you see that?

8 A. Yes.

9 Q. And who -- did you have an understanding  
10 who Henry Manabat is?

11 A. Yes.

12 Q. Who is he?

13 A. He was -- at one time, he was the  
14 accountant for -- for -- in this case for Green  
15 Valley Commerce.

16 Q. This email shows that he is the  
17 controller or comptroller for West Coast  
18 Investments, Inc.

19 Do you know who West Coast  
20 Investments, Inc., is?

21 A. Yes, I do.

22 Q. And who is West Coast Investments, Inc.?

23 A. It is a company of Mr. Bidsal's.

24 Q. And what relationship did West Coast  
25 Investments, Inc., have with Green Valley?

Page 48

1           A.     In this case, in looking at this, Henry  
2     was obviously -- when we dealt with Henry, it was  
3     related -- he was doing the accounting for the  
4     properties.

5           Q.     Do you know -- do you know why -- it is  
6     my understanding that you tried to keep all the  
7     work done between -- well, strike that.

8                     In the subject matter, it says  
9     "CC/GVC/GVC-GW CHECKS VOIDED TODAY."

10                    Do you know who CC refers to?

11           A.     No. I would have to make an assumption.

12           Q.     Does it refer to Country Club, LLC?

13           A.     That would be an assumption. I don't  
14     know for sure.

15           Q.     Let's -- please turn to Exhibit 6, which  
16     are -- which are documents produced by Clifton  
17     Bates stamped 005 through 0010.

18                    Does anyone mind that I don't recite all  
19     the zeros?

20                    MR. GERRARD: I don't think there's any  
21     need to.

22                    (Exhibit 6 was marked for  
23     identification.)

24     BY MR. LEWIN:

25           Q.     Tell me -- again, do you have -- do you

1 have the Exhibit 6 in front of you, Mr. Main?

2 A. Yes, I do.

3 Q. All right. Again, you don't know what  
4 the -- the first page it says "Documents Produced  
5 in Native Format."

6 You don't know what that means; is that  
7 correct?

8 A. That's correct.

9 Q. Okay. If you go to -- if you go down  
10 to -- go to page -- go to Bates stamp page 11.  
11 And, by the way, you can -- you can expand -- you  
12 can also expand this page by moving along on the  
13 screen. And at the bottom, there's a -- there's  
14 a -- there's some controls that allow you to zoom  
15 in or turn the page and whatnot.

16 MR. GERRARD: My exhibit ends at page 10.

17 MR. DOERR: Ours does as well.

18 BY MR. LEWIN:

19 Q. I'm sorry. I actually want you to turn  
20 to -- I'm sorry. I misspoke. Turn to the -- turn  
21 to the next page, page 6.

22 A. Okay.

23 Q. Okay. What is this document?

24 A. This is a trial balance.

25 Q. And this is for -- for Green Valley

Page 50

1 Commerce for the year ending December 31, 2017; is  
2 that correct?

3 A. That is correct.

4 Q. Where it says "Trial Balance," it says  
5 "0902 - TB - GVC Greenway."

6 What does that mean?

7 MR. DOERR: Do you see where he's  
8 talking, Jim?

9 THE WITNESS: No, I don't.

10 MR. DOERR: Right there.

11 THE WITNESS: Right there?

12 MR. DOERR: No.

13 THE WITNESS: Oh, Trial Balance 0902.  
14 0902 would be a filing reference, a work paper  
15 reference internally for our files. And then TB  
16 represents trial balance. And then GVC-Greenway  
17 represents Green Valley Commerce/Greenway.

18 BY MR. LEWIN:

19 Q. So did you -- did you prepare -- strike  
20 that.

21 Did you customarily prepare balance  
22 sheets and trial balances for Greenway as part of  
23 Green Valley Commerce, LLC?

24 A. It appears that way that, but we did it  
25 before they were consolidated into the tax return.

1           Q.    Is there a reason why you kept a  
2   separate -- strike that.

3                   Is there a reason why there was a  
4   separate trial balance for Greenway as opposed to  
5   just doing it on a consolidated basis to begin  
6   with?

7           A.    Well, as we pointed out before, it  
8   actually had a separate set of books for this  
9   property.  So we -- typically when we get a  
10   separate set of books for a property, you know,  
11   we'll account for that separately, make the  
12   adjustments prior to the time it's consolidated for  
13   the tax return.  Just easier to keep track of.

14                   (Pause in the proceedings.)

15           MR. LEWIN:  Okay.  Do we have a full  
16   answer from him?  Do you need him to restate his  
17   answer?

18           THE COURT REPORTER:  I do not.

19   BY MR. LEWIN:

20           Q.    So going through headings, I just want to  
21   understand these headings.  On the column labels,  
22   the first -- the first one has an account number.

23                   Who -- who chose those accounts -- or  
24   strike that.

25                   Who choose those account designations?

Page 52

1           A.    Do you mean the number or the  
2 description?

3           Q.    The number first of all.

4           A.    It can vary.  Sometimes it's actually the  
5 client's account number, and sometimes it's a  
6 standard chart of accounts that we use.

7           Q.    Do you know which one this is?

8           A.    I do not.

9           Q.    Then there is a description.

10                  What is that -- what is that what -- does  
11 that mean?

12           A.    Well, this is just the account  
13 description.  This is a -- a trial balance is  
14 basically a set of books with the balances in each  
15 account.  So those are the account descriptions as  
16 to, you know, what the -- what the title of that  
17 general ledger account is represented by what the  
18 actual asset, liability, and revenue and expense  
19 are.

20           Q.    And then the next column says "1st  
21 PP-FTAX 12/31/2016."

22                  What does that mean?

23           MR. GERRARD:  I'm going to object to the  
24 extent it calls for speculation.  There's no  
25 foundation this witness prepared the document.

Page 53

1 BY MR. LEWIN:

2 Q. Do you know what that means, sir?

3 A. That is the prior year. If you look at  
4 the date on that, it's 12/31/2016. That's the  
5 prior year balances. They roll over.

6 Q. What does 1st PP-FTAX mean?

7 MR. GERRARD: Same objection.

8 THE WITNESS: You know, I don't actually  
9 know what that means, other than it's the prior --  
10 prior period federal tax, you know, probably what  
11 it is. I mean, I've just been looking at it for  
12 years, but it's just a description, an abbreviated  
13 description of the prior year's numbers.

14 BY MR. LEWIN:

15 Q. By the way, all of the Green Valley  
16 financial records were -- to the extent they were  
17 prepared by Danielle were done under your  
18 supervision; is that correct?

19 A. Yes.

20 Q. All right. And -- and the -- would it  
21 be -- would it have been your custom and practice  
22 to have reviewed the trial balances and other  
23 financial documents related to Green Valley in  
24 connection with the preparation of the tax returns?

25 A. If necessary.

Page 54



1 Q. Okay. Okay. So then we go -- and then  
2 the next column says "UNADJ 12/31/2017."

3 What is that column? What does that  
4 mean?

5 A. That's generally the numbers on the books  
6 that we get from the client.

7 Q. Okay. The next column says "JE Ref #."  
8 Does that mean journal entry reference  
9 number?

10 A. That's correct.

11 Q. And is that a journal that's prepared  
12 by -- by Clifton, or is that a journal entry  
13 prepared by the client?

14 A. That was us. That was done by us.

15 MR. LEWIN: Would you read back the  
16 answer. I didn't understand it.

17 (The requested portion of the record was  
18 read by the court reporter.)

19 BY MR. LEWIN:

20 Q. Okay. And why would -- why would you --  
21 why would Clifton be making any journal entries?

22 A. If they are needed to be done,  
23 adjustments made.

24 Q. Who makes the determination whether  
25 adjustments need to be made, you or the client?

Page 55

1 "You" meaning your firm or the client?

2 A. Generally both. And we don't make  
3 adjustments generally without the client's  
4 understanding and approval.

5 Q. Okay. The next column, it says "AJE."  
6 What does that column stand for?

7 A. That's actually the amount of the  
8 adjustment.

9 Q. Okay. Does that correspond with the  
10 journal entry reference number?

11 A. Yes.

12 Q. Okay. That -- that -- that -- the next  
13 column says "ADJ" which I assume is adjustment?  
14 Strike that.

15 The next column says "ADJ 12/31/2017."  
16 Does that mean adjusted  
17 12/31/2017 balance?

18 A. That's correct.

19 Q. And then there's another entry for --  
20 that says journal entry reference number.

21 Why is there another column for that?

22 A. Well, that's if -- that second adjustment  
23 is if there are adjustments that are just for the  
24 tax return itself.

25 Q. And then the next column says "FTJE."

1                   What does that mean?

2           A.     That's the federal tax journal entry,  
3     which is the amount that corresponds to the  
4     reference number.

5           Q.     And the last column says "FTAX  
6     12/31/2017."

7                   What does that mean?

8           A.     That means it's adjusted for the federal  
9     tax return for that year.

10          Q.     Okay.  So -- so these would be the final  
11     numbers you're going to be using on the 2017 tax  
12     return; is that correct?

13          A.     They should be.

14          Q.     Okay.  Now, just going in the column --  
15     going to the first column.  Account Number 30100  
16     says "Capital - Shawn Bidsal," and then there's a  
17     number in parentheses in red that says \$149,465.71.

18                   What does that refer to?

19          A.     That is Bidsal's capital account at that  
20     point in time on the books.

21          Q.     Does that mean it's a negative  
22     \$149,465.71?

23          A.     No.  It's actually a credit, which means  
24     it's a positive number.

25          Q.     And then you have the same amount

Page 57

1 of -- strike that.

2 Account Number 30200 for CLA  
3 Properties, LLC, you have the same number -- almost  
4 the same number. It's 129,465.72 [sic]. That's  
5 also a credit showing in CLA's capital account?

6 A. That would be correct.

7 Q. And where -- where did Clifton get the  
8 information to -- to put -- for those two numbers?

9 A. That should have come from the books. It  
10 was supplied to us, the accounting records supplied  
11 to us.

12 Q. And then if you go down to the account  
13 number that says 3801 and just says  
14 "Properties, LLC," does that refer to CLA  
15 Properties, LLC?

16 A. I believe so.

17 Q. What is that account number for?

18 A. I believe that is -- and, again, I  
19 believe that is a distribution account, a capital  
20 distribution account.

21 Q. I see.

22 And that would be the same for 3802 as  
23 well for Mr. Bidsal?

24 A. Correct.

25 Q. And then there's a -- so this would

1 indicate there were distributions in equal amounts  
2 in 2016 of \$55,000; is that correct?

3 A. That's what it appears.

4 MR. GERRARD: Did you say 2016, Rod?

5 MR. LEWIN: Yes, I did. The next  
6 column -- return -- we're looking at the column for  
7 12/31/2016.

8 MR. GERRARD: Oh, I see. Okay.

9 BY MR. LEWIN:

10 Q. And so then the -- the next column has on  
11 that in the distribution accounts, you show 159,000  
12 to CLA and 114,000 to Bidsal; is that correct?

13 A. That is correct as far as what we have --  
14 (Clarification requested by the court  
15 reporter.)

16 THE WITNESS: As far as what I see, that  
17 is correct.

18 BY MR. LEWIN:

19 Q. Then the AJE column, there are some  
20 numbers for both accounts.

21 What do those numbers represent? I'm  
22 talking about the accounts -- I'm sorry. I'm  
23 talking about Accounts 3801 and 3802.

24 A. In the adjustment column, the AJE column?

25 Q. Yes.

1           A.     Those were adjustments that we made to  
2     those distribution accounts.

3           Q.     Do you know why those adjustments were  
4     made?

5           A.     I do not, other than when -- in looking  
6     back at that email, it appears that -- that there  
7     were checks that were voided that are probably, you  
8     know, being adjusted here to account for the voided  
9     checks.

10          Q.     Okay.

11                 MR. LEWIN:   Okay.   Let's go -- let's go  
12     to the next exhibit.   This is Exhibit 7.

13                 (Exhibit 7 was marked for  
14     identification.)

15                 MR. LEWIN:   I'm sorry.   I'm sorry.  
16     Excuse me.   I need to go back to Exhibit 6.   I'm  
17     sorry.   Stay on Exhibit 6.

18                 Nope.   I don't need that.   Let's go to  
19     Exhibit 7.

20     BY MR. LEWIN:

21           Q.     Exhibit 7 is a document.   It is Bates  
22     stamped CLA\_Bidsal0012 through 0020, and it's  
23     entitled "71115 - Green Valley Commerce, LLC Tax  
24     Code Groupings.

25                 What is this?

1           A.    This is a summary of the accounts as they  
2   are adjusted to reconcile into as they show up on  
3   the tax return.

4           Q.    This is a document that was prepared by  
5   your firm under your supervision and control; is  
6   that correct?

7           A.    Yes.

8           Q.    And this is -- this is to show you cash  
9   code groupings for the years 2016; is that correct?

10          A.    Yes.

11          Q.    And it says -- I'm sorry.  It says --  
12   looking in the first entry it says "Sch L, L17."

13                  What does "Sch" mean?

14          A.    That would be Schedule L, line 17, which  
15   is a schedule in the tax return.

16          Q.    And if it says -- JE means journal entry,  
17   doesn't it?

18          A.    Correct.

19          Q.    Were the journal entries that are shown  
20   on this document made by Mr. Bidsal or someone on  
21   his staff, or did your firm make them?

22          A.    I believe those are ours.

23          Q.    Okay.  And in item -- on the item that's  
24   labeled 487, it says "Distributions: cash."

25                  What does that refer to?  What does that

Page 61

1 refer to?

2 A. That is the Schedule M that will  
3 reconcile to the distributions to the partners that  
4 show up on a tax return and should show up on the  
5 K-1s.

6 Q. Then there is -- under the Account Number  
7 30710, which is cash distribution, Shawn Bidsal,  
8 there's a line that says "GVAJE01 GV - Reclass PY  
9 Member's Equity & Distributions to Reconcile  
10 Partner's Capital Account."

11 What does that -- what does to refer to?

12 A. That would be a journal entry to -- I'm  
13 going to say from my -- from my experience here,  
14 that is a journal entry to adjust to the current  
15 year's distributions. I'm assuming that what --  
16 the reason that is like that is that a lot of times  
17 our client will keep their books where the  
18 distribution account is cumulative for the life of  
19 the partnership. But yet, for tax return purposes,  
20 we have to adjust that to just what happened in the  
21 prior year -- I mean in the current year.

22 So, in other words, a lot of times it's a  
23 running total for the life of the partnership, but  
24 we have to adjust it to get to just the current  
25 year's activity when it comes to distributions.

Page 62



1           Now, I don't have the exact -- I haven't  
2       gone through the numbers and the books and  
3       everything, but that's generally what that is.

4           Q.     Okay. So, for example, on the entry that  
5       we're just talking about, on 12/31/2015, there was  
6       a adjusted balance of \$362,054.70. The unadjusted  
7       balance as of 12/31/2016 was \$517,054.70. So you  
8       made an adjusting entry of the difference between  
9       those two and came up with a year-end 2016  
10      balance -- distribution balance of \$155,000.

11                  Is that how this reads?

12           A.     Yes.

13           Q.     And I see you've got -- again, you've got  
14      basically two entries for -- double entries on  
15      this. That's because -- that's because of the two  
16      set of books, one having to do with Greenway and  
17      the other one having to do with other properties  
18      owned by Green Valley; is that correct?

19           A.     That's correct.

20           Q.     And on the 502, on Number 502, it shows  
21      two units, 1 and 2.

22                  Which unit is Greenway? Do you know?

23           A.     I am -- I would assume that Unit 2 is --  
24      is Greenway.

25           Q.     Okay. The column heading says "Rent,

1     var - Gross rents."

2             What does "var" stand for?

3             A.     I'm looking at where you -- oh, I --  
4     that, I cannot answer.

5             Q.     Okay. These entries here are just  
6     showing the total amount of rents received  
7     according to the records you received from  
8     Mr. Bidsal or his staff relating to Greenway and  
9     Green Valley?

10            A.     Correct.

11            Q.     Okay.

12            MR. LEWIN: Can we take a five-minute  
13     break? We have been going for a while.

14            (A brief recess was taken.)

15            MR. LEWIN: In an off-the-record  
16     discussion, Mr. Main has advised that he can only  
17     go till 1:15 today. He has indicated we'll proceed  
18     until that time, and that if the deposition is not  
19     concluded, which I don't think it will be, it will  
20     have to be adjourned and continued to another day  
21     that we'll try to set.

22            Have I correctly stated what you told us,  
23     Mr. Main?

24            THE WITNESS: Yes.

25            MR. GERRARD: And, again, obviously from

Page 64

1 our perspective, we don't think there's any reason  
2 why this deposition needs to take longer than that  
3 amount of time and give us a reasonable amount of  
4 time for cross-examination. So I'm not waiving the  
5 right to object to any further deposition of  
6 Mr. Main.

7 But go ahead.

8 MR. LEWIN: Just so it's clear, this is  
9 the first time that I heard that we would not have  
10 the -- a full day of deposition, Mr. Main. And as  
11 I indicated, had I been informed of the need to --  
12 to leave early, I would have perhaps organized my  
13 questioning in a different fashion. But we don't  
14 have to argue about that. It is what it is.

15 (Exhibit 8 was marked for  
16 identification.)

17 BY MR. LEWIN:

18 Q. Would you please turn to Exhibit 8, which  
19 is a communication with Mr. Bidsal disclosing his  
20 K-1. It is Bates stamped CLA\_Bidsal021 through  
21 031.

22 Mr. Main, this is Mr. Bidsal's K-1 for  
23 Green Valley for the year 2016; is that correct?

24 A. Yes.

25 Q. Okay. And this is prepared by -- by your

1 firm under your direction and supervision; is that  
2 correct?

3 A. That's correct.

4 Q. And looking at the -- looking at the page  
5 that's Bates stamped 023, it shows the -- it shows  
6 a partner's share of profit in capital  
7 contributions for Mr. Bidsal as -- under Item J, as  
8 profit 50 percent, loss 50 percent, and capital  
9 26.925479 percent.

10 What does the interest for capital  
11 reflect?

12 A. That is the capital balance on the books  
13 compared to the total capital as a percentage.

14 Q. It was you -- was it your understanding  
15 at the beginning of -- strike that.

16 It was your understanding that  
17 Mr. Bidsal's share of capital transactions was  
18 30 percent and CLA's percentage was 70 percent;  
19 isn't that correct?

20 MR. GERRARD: Objection, leading.

21 BY MR. LEWIN:

22 Q. Mr. Main, you can answer the question.

23 A. I -- that is -- like I said, that's  
24 repetitive of the capital balance on the books as a  
25 percentage of the total capital for the company.

Page 66

1           Q.     So if Mr. Bidsal's original cap --  
2     percentage of the total capital was 30 percent,  
3     under what -- can you describe the circumstances of  
4     how it would be reduced to 26.925479 percent?

5           A.     We don't -- we're just here as  
6     accountants, tax accountants to prepare the tax  
7     return. So what our duty is or our function is, is  
8     to use the numbers, prepare the tax return, you  
9     know, do an accounting allocation of the income,  
10    and then we record the distributions, the actual  
11    distributions. So -- and then once you end up with  
12    this ending capital.

13                So what can happen in a partnership such  
14    as this is, is that if you make a hundred dollars  
15    on the books and you distribute a hundred dollars  
16    on the books, everything stays the same. But if  
17    there's any variation between what the accounting  
18    income is and the cash distributions for that year,  
19    it's going to throw it off. I mean, when I say  
20    "throw it off," meaning that it just will alter the  
21    effects of the capital.

22                Out of the, you know, hundreds of tax  
23    returns that we do, they start out, you know, being  
24    one percentage, and then inevitably they -- they  
25    skew -- get skewed a little bit from that just

1 because there's differences in between cash  
2 available for distribution and the accounting  
3 income.

4 Q. Okay. So assuming -- assuming that  
5 Mr. Bidsal's share of -- strike that.

6 Assuming that capital -- that  
7 Mr. Bidsal's original capital contribution was  
8 30 percent of the overall capital, and assuming  
9 that -- that all capital transactions are --  
10 distributions were to be made in accordance with  
11 the capital percentages -- in other words,  
12 70 percent to CLA and 30 percent to Mr. Bidsal --  
13 does this number on this K-1 which shows that  
14 Mr. Bidsal's capital has been reduced -- shares of  
15 capital has been reduced from 30 percent to  
16 26.925479 percent, looks like that he has received  
17 greater distributions of capital than 30 percent?

18 MR. GERRARD: I have to object to the  
19 question on multiple grounds. First of all,  
20 there's lack of foundation. Second, you're asking  
21 him to assume facts that are inconsistent with the  
22 operating agreement and inconsistent with the tax  
23 returns of the company. So on that basis, I don't  
24 think the witness can answer the question because  
25 you've asked him to assume things that aren't true.

Page 68

1 MR. LEWIN: I don't agree.

2 BY MR. LEWIN:

3 Q. You can answer my question, sir.

4 A. That question was long, and I -- I agree  
5 that it -- it's very confusing.

6 And I'll go back and restate that what we  
7 did was we allocated the profit on the tax return  
8 based upon the percentages of 50/50, and then we  
9 recorded the distributions. And because there are  
10 variations in between the accounting income and the  
11 cash to be distributed, it does throw off the  
12 percentages inevitably because there's just  
13 differences.

14 MR. LEWIN: Let's turn -- I'm going to  
15 put up -- I'm going put up Exhibit 29.

16 (Exhibit 29 was marked for  
17 identification.)

18 BY MR. LEWIN:

19 Q. Exhibit 29 is entitled the "Operating  
20 Agreement of Green Valley Commerce, LLC." And it's  
21 Bates stamped CLA\_Bidsal04194.

22 Hold on. It is not the entire document  
23 there. Okay. Let's go to --

24 MR. LEWIN: Spencer, I need -- Spencer, I  
25 need the entire document there.

Page 69

1 But let's go to Exhibit Number 3.

2 (Clarification requested by the court  
3 reporter.)

4 MR. LEWIN: It's okay. It's okay.

5 Exhibit 29 was not complete. I'm going to go to  
6 Exhibit Number 3. It's not Bates stamped.

7 Exhibit Number 3 is the operating  
8 agreement of -- you know what, I'm going to hold  
9 off. Let me see if I can get the Bates stamp copy.  
10 So in looking -- let me --

11 MR. GERRARD: Rod, they all have Bates  
12 numbers. Just refer to the page number.

13 MR. LEWIN: Okay. We'll go to Exhibit  
14 Number 3.

15 BY MR. LEWIN:

16 Q. When -- in connection with your work to  
17 do the tax returns for Green Valley, would it have  
18 been your custom and practice to read the operating  
19 agreement to see how the tax allocations and  
20 distributions were provided for?

21 A. Didn't I answer that already?

22 (Inaudible.)

23 (Clarification requested by the court  
24 reporter.)

25 / / /

Page 70



1 BY MR. LEWIN:

2 Q. My question was, did you receive -- my  
3 question was, did -- would it have been your custom  
4 and practice to read the operating agreement in its  
5 entirety?

6 A. What our customary practice is, is to  
7 gain an understanding what the allocations by  
8 percentage are. But as far as reading and  
9 understanding an entire operating agreement, which  
10 is legal, we more skew in and really pay attention  
11 to what is the percentage allocations that we're  
12 supposed to deal with.

13 But, yes, you are correct. We do read  
14 and get an understanding.

15 Q. Did you -- did you recall reviewing this  
16 operating agreement for Green Valley in or about  
17 the time you received it so that you could properly  
18 do your accounting work for Green Valley?

19 A. At some point in time in the preparation  
20 of the multiple years of Green Valley Commerce's  
21 tax return, I -- I probably would have come across  
22 the operating agreement. But generally our  
23 accountants review it, they discuss it with the  
24 client, and then we proceed on that basis.

25 So I can't tell you for sure at what

Page 71

1 point in time if I went over this agreement page by  
2 page or if I just looked at what the allocation  
3 percentages were -- were meant to be.

4 Q. Take a look at -- turn to page 22, which  
5 is Exhibit A to the operating agreement.

6 A. Yes, sir.

7 Q. Section 4.1, would you please -- would  
8 you please read that paragraph to -- that paragraph  
9 to yourself just so you know what we're talking  
10 about.

11 A. (Witness complies.) Yes.

12 Q. This says that the -- it says, "A single  
13 Capital Account shall be maintained for each  
14 Member," and then it goes on and says, "in  
15 accordance with the capital accounting rules of  
16 Section 704(b) of the Code, and the regulations  
17 there under (including without limitation" Section  
18 7.1 -- no, "Section 1.704-1(b)(2)(iv) of the Income  
19 Tax Regulations)."

20 Did you have an understanding of what  
21 that meant?

22 A. Yes.

23 Q. What was your understanding?

24 MR. GERRARD: Well, I'm going to object.  
25 I'm sorry. I have to object to the question.

Page 72

1 Mr. Main has not been called as an expert witness  
2 in this case. He has not been designated by anyone  
3 to provide expert testimony, and you're asking for  
4 an expert opinion right now with respect to how  
5 Section 1.704(b) of the IRS Code operates.

6 MR. LEWIN: My question really has to do  
7 with only how that operates with respect to the tax  
8 returns and allocations made for Green Valley. I'm  
9 not asking for anything else.

10 MR. GERRARD: Well, you haven't asked  
11 that question. You haven't asked him anything  
12 about the allocations or the distributions for the  
13 taxes. You're asking him in general to explain to  
14 you a section of the IRS Code, which calls for him  
15 to be an expert witness. So I object to the  
16 question because it's beyond the scope of this  
17 deposition.

18 BY MR. LEWIN:

19 Q. Okay. So you can answer my question,  
20 sir.

21 With respect -- my question is that was  
22 it your understanding in connection with the work  
23 you were going to do for Green Valley, that the  
24 allocations into capital accounts were to be made  
25 on a tax basis?

1           A.     If what you said -- I didn't completely  
2     hear that, but if what you said, Rod, was that it  
3     was my understanding the allocations to the capital  
4     accounts would be made on a tax basis, the answer  
5     is yes.

6           Q.     Okay. Let's take a look at Section 5 --  
7     5.2. Actually, it's not page 5.2. It is on  
8     page 26. This has to do with accounting matters.  
9     It says -- and it says, "The Managers" -- no,  
10    managers. "... the Members shall cause to be  
11    maintained complete books and records accurately  
12    reflecting the accounts, business and transactions  
13    of the Company on a calendar-year basis using such  
14    cash accrual, or hybrid method of accounting as in  
15    the judgment of the Manager."

16                   Were you given any instructions as to how  
17    to report the income taxes of Green Valley by  
18    Mr. Bidsal?

19           A.     Well, we -- yes. I mean, probably we had  
20    a discussion, or at least I did with Danielle, that  
21    the income was to be reported 50/50.

22           Q.     Okay. Going on in 5.2, it says,  
23    However -- "... however, that books and records  
24    with respect to the Company's Capital Accounts and  
25    allocations of income, gain, loss, deduction or

1 credit (or item thereof) shall be taxed under U.S.  
2 federal income tax accounting principles as applied  
3 to partnerships."

4 Was that how the allocations were  
5 supposed to be made?

6 A. Well, I mean, just to clarify, both  
7 parties, both partners had capital accounts that  
8 were accounted for. And we accounted for the  
9 allocation of income, you know, underneath the  
10 guidelines for federal income tax accounting.

11 Q. And in terms of determining what is --  
12 let's go to -- go to the last page of the operating  
13 agreement, which is -- it's on page 28. It's  
14 Exhibit B.

15 You see the reference to capital  
16 transactions?

17 A. Yes.

18 Q. In terms of -- under the -- under the --  
19 on a tax basis, what -- what -- in terms  
20 of -- strike that.

21 In connection with allocating income from  
22 capital transactions as opposed to ordinary income,  
23 what determination did you make in deciding what  
24 income was from a capital transaction and what  
25 income was ordinary income? I'm talking about for

Page 75

1 Green Valley.

2 A. Well, what we did was -- this refers  
3 to -- this says cash distributions. What we did is  
4 when we allocated gain from a sale, which would be  
5 a capital transaction, we allocated it on  
6 percentage interest for tax purposes. What was  
7 done from a cash distribution purposes was not --  
8 we had nothing to do with that because we didn't  
9 write the checks.

10 Q. I understand that you're just -- I  
11 understand (inaudible), but I'm not questioning  
12 whether you wrote the checks or not.

13 So possible sources of distributions that  
14 Green Valley could make in its first year, one  
15 source would be ordinary income shown as net profit  
16 on the tax returns; is that correct?

17 A. Yes.

18 Q. Okay. For example, that might include  
19 rent; right?

20 A. Yes.

21 Q. Now, being Nevada -- strike that.

22 Did Green Valley have any source of  
23 ordinary income other than rent income in any of  
24 the years as far as you were concerned?

25 A. I don't have the tax return in front of

Page 76

1 me, but they were a building that had rental  
2 income, and so --

3 Q. Did they have any other source of income,  
4 as far as you know, other than rental income?

5 A. They sold properties -- a couple of  
6 properties during the life --

7 (Clarification requested by the court  
8 reporter.)

9 BY MR. LEWIN:

10 Q. Will you repeat your answer so the court  
11 reporter got it.

12 A. They sold some properties during the life  
13 of the -- of the entity.

14 Q. Did it have -- are you aware of any  
15 source of income for Green Valley other than rental  
16 income or sales from some of its real estate?

17 A. I'd have to go through the tax returns.  
18 I mean, there might have been interest on a money  
19 market -- there might have been something else.  
20 But without going through the nine years or eight  
21 years worth of tax returns.

22 Q. So it could have been some interest  
23 income. There could have been some -- there was  
24 rental income and possible sales of those; is that  
25 correct?

Page 77

1 MR. GERRARD: Objection, calls for  
2 speculation.

3 BY MR. LEWIN:

4 Q. Are you aware -- other than those three  
5 items, are you aware of any other source of income  
6 for Green Valley?

7 A. No.

8 Q. Okay.

9 A. Not without, you know, going back and  
10 looking at the books.

11 Q. Other than assuming -- interest income  
12 and rental income would be ordinary income for tax  
13 purposes; right? Is that correct?

14 I didn't -- I couldn't hear you answer.

15 A. I'm right by the computer.

16 I said correct.

17 Q. Okay. And sales of real property, if it  
18 was held for more than six months, would be --  
19 would be -- would be a capital transaction; isn't  
20 that correct?

21 A. Correct.

22 Q. So capital transactions are -- are -- for  
23 tax purposes are treated differently than ordinary  
24 income; is that correct?

25 A. Yes.

Page 78



1           Q.    For example, if a -- if Green Valley  
2   owned a piece of property that was worth a million  
3   dollars and it sold it for a \$1,500,000, the profit  
4   on that between a million -- \$500,000 would be  
5   considered a capital gain; correct?

6           A.    It would be considered a capital gain,  
7   yes.

8           Q.    And for tax purposes, that -- that  
9   transaction would be considered a -- a capital tax  
10   transaction; right?

11          A.    Yes.

12          Q.    Okay. In terms of -- in terms of --  
13   looking at the Exhibit B -- so let me -- strike  
14   that.

15                Looking at Exhibit B, the -- the -- the  
16   cash distribution of profits, it says -- by the  
17   way, did you look at this Exhibit B in the context  
18   of making adjusting increase for the purposes of  
19   tax reporting for Green Valley?

20          A.    We would have used this -- we should have  
21   used this as it relates to the allocations that  
22   were made on the tax returns, if that's what you  
23   mean.

24          Q.    Okay. So if you go down in terms of  
25   the -- and here it has a Preferred Allocation and

1 Distribution Schedule. And the first says upon --  
2 it talks about cash distributions from capital  
3 transactions.

4 Do you see that?

5 A. Yep.

6 Q. And a capital transaction would include a  
7 refinancing event or a sale of a -- of a company  
8 asset; correct?

9 A. Correct.

10 Q. And the sale of one of Green Valley's  
11 properties would be the sale of a company asset.

12 Would that be true in terms of your  
13 making allocations?

14 A. Yes.

15 Q. Okay. So then the distribution is the  
16 second allocation, sometimes called a waterfall;  
17 isn't that correct?

18 A. Yes.

19 Q. Okay. But the first -- the cash  
20 generated from a sale of company asset, including  
21 Green Valley's properties, were first to pay  
22 current expenses and liabilities; right?

23 A. Correct.

24 Q. Then pay outstanding loans; right?

25 A. Correct.

1 Q. And then to pay -- to pay each member  
2 pro rata an amount into their capital accounts;  
3 right?

4 A. Correct.

5 Q. Until those capital accounts are at a  
6 zero; right?

7 A. I see that.

8 Q. I didn't get an answer.

9 Is that correct?

10 A. I see that, yes.

11 Q. Okay. And as you're sitting here, do you  
12 recall that -- that originally the capital accounts  
13 for Green Valley when it first started were  
14 70 percent -- were 70 percent of the total capital  
15 in Mr. -- in CLA and 30 percent with Mr. Bidsal; is  
16 that correct?

17 A. Yes.

18 Q. And so in terms of -- so the money in  
19 terms of capital transaction should have been  
20 distributed on sales of capitalized, including as  
21 property, 70/30 to CLA and Bidsal until their  
22 capital accounts both reached zero; right?

23 MR. GERRARD: Objection, calls for a  
24 legal conclusion.

25 MR. LEWIN: Well, I'm just asking for his

Page 81

1 interpretation of this allocation.

2 MR. GERRARD: You didn't ask him for his  
3 interpretation. You asked him --

4 MR. LEWIN: I'll rephrase. I'll rephrase  
5 the question. I'm rephrasing the question.

6 BY MR. LEWIN:

7 Q. The third step in this Preferred  
8 Allocation and Distribution Schedule on Exhibit B  
9 is to pay each member of net profits --

10 (Clarification requested by the court  
11 reporter.)

12 BY MR. LEWIN:

13 Q. The third step on Exhibit B that you used  
14 in preparing allocations and the tax returns for  
15 Green Valley was -- with respect to capital  
16 transaction, was that the distributions should have  
17 been -- should have been made to each member, in  
18 this case a pro rata amount of their capital  
19 account, in this case 70/30 CLA/Bidsal, until their  
20 capital accounts were zero.

21 And then you go to the fourth step; isn't  
22 that correct?

23 MR. GERRARD: I object -- again, I object  
24 to the question. You misstated what the document  
25 says.

Page 82

1 BY MR. LEWIN:

2 Q. Okay. Mr. Main, for a capital  
3 transaction, please explain how the -- how the --  
4 how the profits and allocations and distributions  
5 should be made for a capital transaction pursuant  
6 to Exhibit B on the sale of a Green Valley  
7 property.

8 MR. GERRARD: Once again, I have to  
9 object. You're now asking him to act as an expert,  
10 and you're asking him to give legal opinion. He's  
11 not here to testify about what's supposed to  
12 happen. He's supposed to testify about what did  
13 happen and what he actually did, not give you an  
14 interpretation of this document.

15 BY MR. LEWIN:

16 Q. Okay. What I'm asking -- let me ask the  
17 question a little bit differently, Mr. Main.

18 In looking at -- in looking at the  
19 documents that were provided, the financial records  
20 provided to you by Mr. Bidsal or his staff in  
21 connection with Green Valley, in order for you to  
22 make adjusting entries in order for -- to the tax  
23 returns and issue proper K-1s, did you consider the  
24 allocation and distribution schedule contained in  
25 Exhibit B of the operating agreement?

Page 83

1           A.     What we did -- okay. It's easier to go  
2 back and -- and just tell you what we did.

3                   What we did is when there was from -- not  
4 from a distribution standpoint because we had  
5 nothing to do with the distribution. Okay? But  
6 from an allocation of the -- of the accounting  
7 effects of a sale of a capital transaction, we  
8 allocated the gain from the sale of a transaction  
9 on the basis of 50/50. The distributions had  
10 nothing to do with -- so the distributions were  
11 done by -- by Bidsal.

12                   But when we were accounting for the  
13 transaction, the capital transaction, we allocated  
14 the gain from the capital transactions 50/50, okay,  
15 from the accounting standpoint. Cash is something  
16 different.

17           Q.     In terms of -- when you're talking about  
18 gain -- gain from a capital transaction, you're  
19 talking about gain on sale of property; right?

20           A.     Correct.

21           Q.     Okay. So what you're saying is that you  
22 took the -- you allocated the basis on -- based on  
23 the pro rata capital accounts, and that would be  
24 70/30, and you allocated the profit based on 50/50?

25           A.     Well, there is no -- I mean, the -- if

1 we -- if we bought a building for a million dollars  
2 and we sold it for a million-five, okay, we  
3 allocated that 500,000 of gain on a 50/50 basis.  
4 There really isn't an allocation of the capital  
5 because that's part of the original basis of the  
6 property. So that becomes a distribution issue.  
7 When I looked at this, it was more -- this is  
8 related to a distribution of cash as opposed to an  
9 allocation of the income from a sale.

10 Q. And the income from the sale -- what  
11 provision of the operating agreement did you use,  
12 if any, in order to allocate the gain 50/50  
13 pertaining to Bidsal? What provision of the  
14 operating agreement did you use, if any, to  
15 allocate the gain on the sale of property 50/50 for  
16 tax purposes?

17 A. I mean, I think this is confusing because  
18 this is -- I mean, customarily what would happen,  
19 if you look at the final step, this almost assumes  
20 that we're selling all the properties or we buy one  
21 property and we're selling it all.

22 The final step is how I interpreted this  
23 and, again, I mean, you know, I'm not -- we did the  
24 tax returns. I'm not making a statement as an  
25 expert here. But when you go to -- after the third

1 step, after you deal with capital, when you go to  
2 that, the remaining profits, excess cash from the  
3 sale, would be 50/50.

4 So if -- if really we -- we bought a  
5 property for a million, we sold it for a  
6 million-five, the million is capital, the 500 is  
7 profit. So when we -- when we sell something,  
8 economically we looked at it like that building  
9 sale -- the profit from that building sale --  
10 because we had multiple buildings -- the profits  
11 from that building sale needed to be allocated  
12 50/50 because it really was the profit from that  
13 sale, the excess profit over the original purchase.  
14 So that's just why we did that. I'm not -- you  
15 know, I'm not -- I'm just explaining why we did it  
16 in that fashion.

17 Q. I'm not asking -- in doing it that way,  
18 did you rely on any portion of the operating  
19 agreement?

20 A. You can look right there at the final  
21 step. That's where it is. The net profits or  
22 excess cash from a sale is 50/50. That's what I  
23 was just getting to. That's why we did it that  
24 way. Okay? I'm just explaining why we did it that  
25 way.



1           Q.    I see.  So -- so -- so we're talking --  
2   when you said the final step, you're talking about  
3   on Exhibit B, the subparagraph under the column  
4   Preferred Allocation and Distribution Schedule, it  
5   has First Step, Second Step, Third Step, and then  
6   Final Step.

7                   What you just referred to was that  
8   portion of this -- the final step; is that correct?

9           A.    That is correct.

10          Q.    Okay.  And in terms of -- did you ever --  
11   did you ever tell Mr. Bidsal that the distributions  
12   from the -- of the profits from the sale of the  
13   properties should be distributed 50/50?

14          A.    I don't remember ever having a discussion  
15   with Mr. Bidsal on what should -- what the  
16   distribution should be.  That's -- that's -- that  
17   was his -- that was his responsibility.

18          Q.    Okay.  Did he ever -- did he ever tell  
19   you that -- strike that.

20                   Did he ever tell you that CLA had --  
21   had -- was contending that the profits from the  
22   sale of the building should be distributed 70/30  
23   until the capital accounts were zero?

24          A.    I do not remember any discussion like  
25   that --

1           Q.    And just to make it clear, did you  
2   ever -- strike that.

3                   Did Mr. Golshani ever call you and ask  
4   you about how the profits -- the capital gains from  
5   the sale of Green Valley's properties should be  
6   distributed?

7           A.    I do not remember a conversation like  
8   that. But you're also talking about, again,  
9   distributions versus allocations, so there's two  
10   different things. But I don't remember talking to  
11   Ben about that.

12           Q.    Did Mr. Bidsal ever ask you about --  
13   about whether or not the gain from the capital  
14   transaction should be allocated as set forth in the  
15   third step, which says -- say basically in  
16   proportion or pro rata to their capital accounts or  
17   capital contributions?

18                   Let me rephrase the question. I'm going  
19   to rephrase the question.

20                   Did you ever have a conversation with  
21   Mr. Bidsal where you discussed with him whether or  
22   not the gain from the sale of Green Valley's  
23   property should be allocated for tax purposes in  
24   accordance with the third step here on Exhibit B  
25   which says pro rata based on capital contribution?

Page 88

1           A.     I don't remember a conversation with  
2     Bidsal about that.

3           Q.     Do you ever remember having a  
4     conversation with Mr. Bidsal where he told you that  
5     Ben Golshani was claiming that the profits from the  
6     sale of Green Valley's properties should be  
7     distributed 70 percent to him and 30 percent to  
8     Mr. Bidsal until their capital accounts were fully  
9     paid off?

10           MR. GERRARD:   Objection, asked and  
11     answered.

12           THE WITNESS:   I don't remember a  
13     conversation like that.

14     BY MR. LEWIN:

15           Q.     Are you aware -- are you aware of any tax  
16     regulation in terms of the allocation -- regarding  
17     the allocations and how they're recorded as profits  
18     on the sale of Green Valley properties on its tax  
19     returns?   Are you aware of any IRS authority that  
20     would provide that the sale profits would be  
21     allocated -- would be allocable 50/50 to the  
22     members as opposed to tracking the allocation  
23     schedule on Exhibit B?

24           MR. GERRARD:   Objection, calls for an  
25     expert opinion.   You're not asking, Rod, what he

1 did. You're asking him, again, to interpret the  
2 IRS tax code.

3 MR. LEWIN: Okay. Okay. Let me rephrase  
4 this.

5 BY MR. LEWIN:

6 Q. Looking at Exhibit B, where it says  
7 "Preferred Allocation and Distribution Schedule," I  
8 just want to know what your thought process and  
9 your analysis was in connection with your work as  
10 an accountant for Green Valley.

11 You that have in mind; right?

12 A. Yes.

13 Q. Okay. So it says here -- at the end,  
14 there's a predicate paragraph, the last sentence of  
15 which says "The Step-down Allocation is:"

16 When you were -- when you were preparing  
17 the tax returns for Green Valley with respect to  
18 allocating capital gains what did you understand  
19 the word "Step-down Allocation" to mean?

20 A. Rod, I'm going to tell you what I did  
21 which I've already said once. Okay?

22 Q. I remember what you said. I remember  
23 that. Go ahead.

24 A. We looked at this and interpreted that a  
25 gain from the sale of a property should be

Page 90

1 allocated 50/50. And that's -- that's what we did.  
2 That's how we interpreted this for the allocation  
3 for gain purposes not for distribution purposes.  
4 It's just that at the end of the day, we looked at  
5 this like the gains of the property's ordinary plus  
6 capital transactions were meant to be 50/50  
7 allocation because, economically, that's what was  
8 supposed to happen. So that was what we  
9 interpreted and what our thought process was when  
10 we were doing the tax returns.

11 Q. Did you ever tell Mr. Bidsal that?

12 A. I don't remember specifically telling him  
13 that. But that's how we did the tax returns for a  
14 number of years.

15 Q. Did you -- do you ever remember telling  
16 anyone, any member of the staff that, Mr. Bidsal's  
17 staff that?

18 A. No, I -- I don't. I mean, there was  
19 probably a conversation, but I don't remember a  
20 specific discussion.

21 Q. Well -- well, in terms of -- forgetting  
22 about allocation, you say that -- you considered  
23 allocations for tax purposes was different than  
24 distribution.

25 Have I correctly recorded you on that?

1           A.     Yeah.

2           Q.     If Mr. Bidsal came and asked you or  
3     should the gain -- should the capital gain be --  
4     regardless of how they were allocated on the tax  
5     return, should those also be distributed 50/50, or  
6     should those be distributed pro rata based on  
7     capital contribution? Do you remember having a  
8     conversation about that?

9           MR. DOERR: Are you asking him to opine  
10    on some hypothetical transaction as opposed to him  
11    telling you what he did in this instance? Because  
12    I really think we appeared today to elucidate what  
13    he's done, not to -- not give you -- provide you an  
14    analysis of how maybe it could have been done  
15    pursuant to the operating agreement in a  
16    hypothetical scenario.

17          MR. LEWIN: I'm asking him about if he  
18    had a conversation with Mr. Bidsal.

19          Will you please reread the question.

20          MR. GERRARD: Well, again, Rod, you've  
21    already asked that question twice before. You  
22    already asked him if he had any conversation with  
23    Mr. Bidsal about how the allocations were supposed  
24    to be made, and he's already told you that he  
25    doesn't remember that.

1           MR. LEWIN: This is a -- this is a  
2 conversation about how distributions were supposed  
3 to be made.

4 BY MR. LEWIN:

5           Q. Let me ask you -- the question was, did  
6 Mr. -- do you remember having a conversation with  
7 Mr. Bidsal about how -- how the gains from a sale  
8 of Green Valley's properties, capital gains, should  
9 be distributed, 50/50 or 70/30 or any other way?

10          A. I never did. I just emailed the  
11 distribution.

12          Q. And -- and was it your understanding,  
13 regardless of how the capital gains were allocated,  
14 that in accordance with the -- with the step-down  
15 allocation that the -- the payments of -- the  
16 distributions of the capital gains were to be  
17 distributed in accordance with the step-down  
18 allocation set forth in Exhibit B?

19           MR. GERRARD: Again, Rod, we're going  
20 over the same ground over and over. I object that  
21 you're asking for a legal opinion and an expert  
22 opinion. You're not asking him what happened.  
23 You're asking him to interpret the document and to  
24 come to a conclusion. You have an expert for that.  
25 Jim Main is not that expert. So let's ask

Page 93

1 questions about what he did, because he doesn't  
2 have to answer any questions about hypotheticals or  
3 what he thinks the tax code means or how he thinks  
4 the things could have been done. He only has to  
5 answer questions about what was done.

6 MR. LEWIN: I guess my question was, did  
7 he -- based on his review of the operating  
8 agreement, did he have an understanding of how  
9 distributions of capital gain money was to be  
10 distributed regardless of how it was allocated?  
11 And that's just yes or no.

12 THE WITNESS: No.

13 BY MR. LEWIN:

14 Q. Okay. Are you -- the sources for Green  
15 Valley of ordinary income, as we've talked about,  
16 would be interest, rental -- or rental rents, I  
17 guess, it could be gifts.

18 Are you aware of any -- of any income  
19 that was received by Green Valley other than  
20 ordinary income as defined by the tax -- by tax --  
21 by the tax code?

22 MR. GERRARD: Yeah. Once again, Rod,  
23 you're asking him to give you a legal opinion about  
24 what the characterization is of the income made by  
25 this company, not how it was reported, not how it's

Page 94



1 on the tax return, and he doesn't have to answer  
2 those questions. He's not here as an expert.

3 MR. LEWIN: I'm not asking him as an  
4 expert. I'm asking -- it's a foundational question  
5 as to how he made allocations in the tax returns.

6 MR. GERRARD: It's not a foundational  
7 question. You didn't ask him how he made the  
8 allocations.

9 BY MR. LEWIN:

10 Q. Okay. Okay. All right. So let me --  
11 can you answer my question, sir?

12 A. I think I already answered it, honestly,  
13 because I think I was asked what types of income  
14 there were and how I allocated it, which there was  
15 interest, there was rental income, and there was  
16 capital gains. And I answered that we allocated it  
17 50/50 on the tax return without regard to any  
18 distributions.

19 Q. All right. So -- okay. So I got it.

20 So you allocated -- I understand that  
21 you've allocated capital gains as ordinary income  
22 on the tax returns; is that correct?

23 MR. GERRARD: Again, Mr. Lewin, he  
24 doesn't have to answer questions interpreting the  
25 document. You're trying to use terms and make him

1 tell you whether or not this constitutes ordinary  
2 income. That's not his purpose.

3 MR. LEWIN: I asked him what he did. I  
4 asked him what he did.

5 MR. GERRARD: You did not ask him what he  
6 did. Pull out the tax return and ask him what it  
7 was.

8 MR. LEWIN: Okay. Fine.

9 BY MR. LEWIN:

10 Q. Do you recall -- do you recall how you  
11 treated depreciation on the tax return?

12 A. Yes.

13 Q. Is depreciation a capital transaction or  
14 an ordinary income transaction?

15 MR. GERRARD: Once again --

16 MR. LEWIN: Wait a second. Let me  
17 finish.

18 BY MR. LEWIN:

19 Q. I'll restate it.

20 In connection with the preparation of the  
21 Green Valley tax returns, did you treat  
22 depreciation as ordinary item or a capital item or  
23 any of them?

24 (Pause in the proceedings.)

25 / / /

Page 96

1 BY MR. LEWIN:

2 Q. Do you have the question in mind? Do you  
3 have the last question?

4 A. Well, I think your question was, is  
5 depreciation an ordinary income item or a capital  
6 item, and depreciation is a reduction of ordinary  
7 income, rental income, so it actually is an  
8 ordinary deduction. And then when you sell the  
9 property, it actually gets recognized as part of  
10 the gain, the recapture of it.

11 Q. Did Mr. -- did Mr. Bidsal ever ask you  
12 for any advice as to how to -- let me restate that.

13 Did Mr. Bidsal ever ask you any advice  
14 regarding the distribution of cash based on  
15 depreciation?

16 A. No.

17 Q. With respect to Green Valley.

18 A. No.

19 Q. Let's take a look at Exhibit 30, which  
20 is -- which is the U.S. Return of Partnership  
21 Income tax return for 2016.

22 MR. GERRARD: I only have 27 exhibits.

23 MR. LEWIN: If you click on -- if you  
24 click on -- if you go to the exhibits, click on  
25 item name, click on that, it will refresh.

Page 97

1 (Pause in the proceedings.)

2 (Exhibit 30 was marked for  
3 identification.)

4 MR. GERRARD: You said 30, Rod?

5 MR. LEWIN: I said 30.

6 MR. GERRARD: Okay.

7 BY MR. LEWIN:

8 Q. Okay. These documents are Bates stamped  
9 1544 -- CLA\_Bidsal1544 through 1564.

10 Is that -- these a tax return prepared by  
11 your -- by Clifton under your supervision or  
12 control; is that correct?

13 A. Yes.

14 Q. Okay. And can you tell from looking at  
15 this tax return whether it is -- whether the  
16 financial transactions of Green Valley are being  
17 reported on cash or accrual basis?

18 A. They are on a cash basis.

19 Q. And where -- where are you looking to  
20 determine that?

21 A. It's on Number 1544, line 8, up towards  
22 the top of the tax return, back to the first page  
23 of the tax return.

24 Q. All right. Did you ever receive the  
25 records from Green Valley on a cash basis as

Page 98

1       opposed to accrual basis?

2           A.     Well, again, without going back through  
3       all the records, we possibly could have got them on  
4       accrual basis and we converted to the cash basis,  
5       which is customary in what we do.

6           Q.     Looking at -- looking at -- looking at  
7       the -- does this tax return take into account the  
8       sale of any Green Valley assets?

9           A.     No, it does not.

10          Q.     It shows -- it shows -- it shows on  
11       page 1548 accumulated depreciation.

12                  What are you reporting -- it says -- on  
13       line a, it says less accumulated depreciation of  
14       \$418,596. What are you reporting there?

15          A.     That's how much depreciation has been  
16       expensed against rental income over the life of the  
17       business.

18          Q.     And in terms of -- and how I'm seeing  
19       that it has risen to \$490,874; is that correct?

20          A.     Okay.

21          Q.     And in terms of -- in terms of allocating  
22       profits and losses that -- the depreciation that  
23       was either -- reported for 2016 is a deduction  
24       against ordinary income; right?

25          A.     Yes.

1 MR. GERRARD: I'm sorry. Rod, I don't  
2 understand your question. You said for allocation  
3 purposes, and then you changed and said --

4 MR. LEWIN: I'll rephrase the question.

5 BY MR. LEWIN:

6 Q. The difference between \$418,596 and  
7 \$490,874 is the amount of deduction that Green  
8 Valley had taken for depreciation for the year  
9 2016; is that correct?

10 A. That's correct.

11 Q. Okay. And is -- does that -- does  
12 that -- does the depreciation count as ordinary  
13 income, that amount?

14 MR. GERRARD: Okay. Again, I'm going to  
15 object to the question. You're asking again for a  
16 legal opinion, and you're asking him to act as an  
17 expert. You're not asking him about what he did.  
18 You're asking him to give you an opinion.

19 MR. LEWIN: I'm asking him what did he --  
20 did he -- let me get there.

21 MR. GERRARD: If you want to ask him how  
22 he allocated it, then ask him how he allocated it.  
23 But you're not asking him that.

24 BY MR. LEWIN:

25 Q. Did you allocate the amount of

1 depreciation from the tax year 2016 as ordinary  
2 income?

3 A. Yes, I did. We --

4 Q. Go ahead.

5 (Clarification requested by the court  
6 reporter.)

7 THE WITNESS: We did -- we did the -- we  
8 deducted that against the rental income.

9 MR. GERRARD: So, Madam Court Reporter,  
10 did you get his answer? He didn't say I did not.  
11 He said --

12 THE COURT REPORTER: We deducted that  
13 against -- yeah.

14 MR. GERRARD: Okay. Thank you.

15 BY MR. LEWIN:

16 Q. Did -- did you have any  
17 discussion -- strike that.

18 So the amount of the -- the amount of the  
19 depreciation, doing the math here, between -- for  
20 the 2016 tax year is \$72,278.

21 Did Mr. Bidsal ask you whether that  
22 amount -- strike that.

23 Did Mr. Bidsal ask you whether the  
24 \$72,278 of depreciation for 2016 could be  
25 distributed as ordinary income to the members?

Page 101

1           A.    No, I didn't have a discussion with Shawn  
2   Bidsal specifically on that.  It's just  
3   depreciation being a deduction against rental  
4   income and rental income being ordinary income, it  
5   gets allocated on the basis of the percentage  
6   interest, so it's 50/50.  So it's just -- that's  
7   customary what is done.

8           Q.    And did you -- are you saying you had a  
9   discussion with Mr. Bidsal about that or you  
10  didn't?  I didn't understand.

11          A.    No, I don't think I would have had a  
12  discussion with Bidsal about that because it's just  
13  customary to treat it as a rental expense and  
14  allocate it according to the -- according to the  
15  percentages.

16          Q.    All right.  Does that -- on the tax  
17  returns and the job that you did, the only thing  
18  that you did was to take the depreciation and  
19  reduce the ordinary income by that amount; is that  
20  correct?

21               MR. GERRARD:  Sir, you've asked this  
22  question, now this is the third time.  And he's  
23  already told you what he did.  He just answered  
24  that he deducted --

25               MR. LEWIN:  I'm asking -- I'm asking if



1 he did anything else with that -- I'm actually  
2 asking if he did anything else with that number.

3 MR. GERRARD: Objection, asked and  
4 answered already.

5 BY MR. LEWIN:

6 Q. If there was -- strike that.

7 MR. LEWIN: Let's take a five-minute  
8 break.

9 (A brief recess was taken.)

10 BY MR. LEWIN:

11 Q. Would you please take a look at  
12 Exhibit 31 which are Bates stamped as  
13 CLA\_Bidsal01836 through 1 --

14 MR. GERRARD: Hold on. I've got to  
15 refresh again because mine only goes up to 30. Let  
16 me see if I can get a 31.

17 I'm there.

18 BY MR. LEWIN:

19 Q. Looking at the -- looking at the page  
20 that's number 1836, is any of that handwriting  
21 yours?

22 A. It is not.

23 Q. Do you recognize whose handwriting it is?

24 A. I would be guessing.

25 MR. DOERR: Calls for an expert opinion.

Page 103

1 THE WITNESS: Yeah. I don't -- I'm not a  
2 handwriting expert.

3 BY MR. LEWIN:

4 Q. Is it Danielle's or someone that you  
5 don't know?

6 A. It could be -- it could be Danielle's. I  
7 don't know it's Danielle's.

8 Q. Look at the next page numbered 1837.  
9 This is -- this is a -- a closing statement for the  
10 property at 3 Sunset Way, Building E.

11 Do you see that?

12 A. Yes, I do.

13 Q. And this is dated November 7, 2014.

14 Do you know how many properties Green  
15 Valley sold in 2014?

16 A. Off the top of my head, I do not.

17 Q. Do you remember that Green Valley had  
18 sold its property and then purchased another  
19 property with the proceeds for a tax-free exchange?

20 (Clarification requested by the court  
21 reporter.)

22 THE WITNESS: Yes.

23 MR. GERRARD: I wish it was a tax-free  
24 exchange. No such thing as a tax-free exchange.

25 / / /

1 BY MR. LEWIN:

2 Q. It was pursuant to --

3 Do you remember the other property that  
4 was purchased? Do you have some way to identify  
5 it?

6 A. Not off this -- yes.

7 Q. Can you --

8 A. I mean, there's references on 1836,  
9 there's a notation here Greenway. So I don't know  
10 if this was the sale that was exchanged -- I don't  
11 know for sure if this was sale that was exchanged  
12 into Greenway.

13 Q. So the purchase that was exchanged into  
14 Greenway -- the sale that was -- well, strike that.

15 The sale that was exchanged into  
16 Greenway, the proceeds from the sale of one  
17 property of Green Valley was then used to purchase  
18 another property; is that correct?

19 A. Yes, I believe so. My recollection is  
20 that's what happened and how Greenway was acquired  
21 is with a tax-deferred exchange on the sale here  
22 and into the Arizona property.

23 Q. And in terms of your accounting for  
24 Greenway thereafter, did you make a determination  
25 what happened to the capital accounts of the -- of

1 the members? Let me rephrase the question.

2 How were the sales proceeds from the  
3 sale -- and I think this is going to be -- how were  
4 sale proceeds from building allocated to the  
5 capital accounts of the members when there was a  
6 tax-deferred exchange?

7 A. From a tax return standpoint, when you  
8 have a tax-deferred exchange, there's no allocation  
9 to the members because there's no gain recognition.  
10 It is just an old building converts to new  
11 building, you know, and there can be more money put  
12 in there, there can be other different things. But  
13 generally, if it's a complete tax-deferred  
14 exchange, there's no effect on the capital accounts  
15 to the parties.

16 Q. So if that were case, you wouldn't have  
17 increased or decreased the members' capital  
18 accounts; is that correct?

19 A. If it was a complete exchange, if there  
20 were some gain recognized because there was boot or  
21 another issue, you know, cash out of the exchange,  
22 then it would impact the capital accounts by the  
23 amount of gain that was recognized because it  
24 wasn't a complete exchange I'll call it.

25 Q. Let's take a look at Exhibit 32, which is

1 a General Ledger for Green Valley as of  
2 December 31, 2016.

3 (Exhibit 32 was marked for  
4 identification.)

5 THE WITNESS: What exhibit was that,  
6 again? I'm sorry.

7 BY MR. LEWIN:

8 Q. Thirty-two.

9 MR. GERRARD: Is there a question  
10 pending?

11 BY MR. LEWIN:

12 Q. No. I'm just waiting until Mr. Main got  
13 it. Exhibit 32 is Bates stamped CLA\_Bidsal01449 to  
14 1496.

15 Looking at the first page this is a --  
16 this is a general ledger that you received from  
17 Mr. Bidsal or his staff; is that correct?

18 A. Give us a second -- I got it. Now I got  
19 it. Thanks. Thank you.

20 So yeah, I'm sorry. What was the  
21 question?

22 Q. This is a general ledger that you  
23 received from Mr. Bidsal or someone on his staff;  
24 right?

25 A. Correct.

Page 107

1 Q. Did you or your firm have anything to do  
2 with the preparation of this general ledger?

3 A. I don't believe so.

4 Q. I see on page 1449 there are -- there's a  
5 number of entries for Undeposited Funds.

6 Can you tell me what that refers to?

7 A. Well, Undeposited Funds -- and I'm not --  
8 I'm not QuickBooks guru here, but my understanding  
9 is Undeposited Funds is an account used in  
10 QuickBooks to -- to track a deposit or record a  
11 deposit in between the time that it actually gets,  
12 you know, deposited in the bank and the time that  
13 it actually gets accounted for against that, like  
14 let's say, accounts receivable or whatever.

15 So, in other words, if my -- if my  
16 understanding is correct, it's really -- it's not a  
17 deposit in transit, but it's a -- it's a deposit  
18 that hit the bank or was deposited in the bank that  
19 just has not been relieved, let's say, off that --  
20 in this case, it was probably off of that -- you  
21 know, a tenant receivable account. So you see it  
22 shows up here as a cash deposit. It's just labeled  
23 as Undeposited Funds, you know. And then it should  
24 be allocated, probably, within QuickBooks down --  
25 you know, if you go down, it probably shows up

Page 108

1 as -- as against -- yeah, as against accounts  
2 receivable. And then they go in and actually  
3 allocate it.

4 I think it is just a description that  
5 QuickBooks uses as default for deposits, okay.

6 MR. LEWIN: Okay. Let's go to  
7 Exhibit 33.

8 (Exhibit 33 was marked for  
9 identification.)

10 BY MR. LEWIN:

11 Q. Which is a page of notes which is Bates  
12 stamped CLA\_Bidsal01737.

13 You can rotate the document at the  
14 bottom.

15 A. I've rotated it, and I see 1737. Yeah, I  
16 got it.

17 Q. So do you recognize any of the  
18 handwriting on this document?

19 A. I do not.

20 Q. Are you still looking at it?

21 A. No, I've got it.

22 Q. Do you know -- I'm trying to understand.  
23 This document all seems to relate to a -- the sale  
24 of the Sunset Way building in 2014. I'm trying to  
25 understand why there parts of this document that

Page 109

1 are redacted.

2 Do you know why they are?

3 A. No. No, I don't know. I don't know why.  
4 I'd be speculating as to why. I don't know why.

5 Q. Okay. Going back to -- going back to  
6 Exhibit 31.

7 A. Yeah.

8 Q. That's the 2014 closing statement?

9 A. Yeah.

10 Q. The net proceeds that are shown on this,  
11 \$797,794.03, that is -- that is the amount that is  
12 also distributed to the members if it wasn't for  
13 the tax-free -- or tax-deferred exchange; is that  
14 correct?

15 A. Well, that -- again, I'm just looking at  
16 the closing statement here. If it wasn't an  
17 exchange, that would mean that should be a balance  
18 to the sellers of 797,000.

19 MR. LEWIN: So I'm not -- I'm trying to  
20 cover some things out of order, not the way I  
21 intended to do that. I'm not completed with my  
22 portion of the deposition.

23 Doug, you said you wanted to have some  
24 time to do some examination. I'm not waiving my  
25 right to -- to have another -- bring -- restart

Page 110



1 this deposition. At the end of it, I'm going to  
2 adjourn it, but if you want to take some time and  
3 ask some questions, I'll pass the baton to you  
4 understanding I'm not finished.

5 MR. GERRARD: That's fine.

6

7

EXAMINATION

8 BY MR. GERRARD:

9 Q. Let's go back to Exhibit 3. And I'll try  
10 to navigate as well as Mr. Lewin did, but I'm not  
11 sure if I will or not.

12 So this is the operating agreement.

13 Do you have that in front of you,

14 Mr. Main?

15 MR. DOERR: We will tell you when we're  
16 there.

17 MR. GERRARD: Sounds good.

18 THE WITNESS: Okay. I've got it.

19 BY MR. GERRARD:

20 Q. If you would look at page 12. Let me  
21 know when you're there?

22 A. I'm there.

23 Q. Okay. So page 12 has a heading without a  
24 number. It says "Distribution of Profits."

25 Do you see that?

Page 111

1 A. Yes, I do.

2 Q. And right underneath that is a paragraph  
3 that says, "The profits of the Limited Liability  
4 Company shall be distributed; to the Members, from  
5 time to time, as permitted under law and as  
6 determined by the Manager, provided however, that  
7 all distributions shall in accordance with  
8 Exhibit B."

9 Do you see that?

10 A. I do.

11 Q. Okay. And I just want you to remember  
12 that provision where it talks about distributions  
13 will be done in accordance with Exhibit B. And  
14 now, let's turn, if you would, to Exhibit A --  
15 well, actually let's turn to page 17 first,  
16 page 17.

17 A. Okay.

18 Q. And on page 17, do you see there's like a  
19 Number 1 at the top of the page?

20 A. Yes.

21 Q. And the heading says "Tax Provisions"?  
22 And then it says, "The provisions of Exhibit A,  
23 attached hereto are incorporated by reference as if  
24 fully rewritten herein."

25 Do you see that.

Page 112

1 A. I do.

2 Q. Okay. So basically this is telling us  
3 that Exhibit A is going to be the tax provisions of  
4 this operating agreement.

5 So let's look at Exhibit A. That starts  
6 at page 22.

7 A. Okay.

8 Q. And Mr. Lewin asked you about  
9 Section 4.1.1 that talks about setting up capital  
10 accounts.

11 Do you see where that starts?

12 A. Yes.

13 Q. And my understanding from reading this,  
14 it just says that each member will have a capital  
15 account. It will be set up in accordance with  
16 Section 704(b) of the Code. And then says under  
17 4.1.1.1 that that capital account will be increased  
18 by certain things; correct?

19 A. Yes.

20 Q. Which would include money contributed by  
21 that member to the company; right?

22 A. Correct.

23 MR. LEWIN: Objection, document speaks  
24 for itself.

25 MR. GERRARD: I appreciate that. I've

Page 113

1 got to lay the foundation so I can ask him these  
2 questions.

3 BY MR. GERRARD:

4 Q. And then it talks about in Number 2, the  
5 fair market value of the property contributed by  
6 each member; right?

7 A. Correct.

8 Q. And then Number 3, allocation to the  
9 members of income and gain; correct?

10 A. Correct.

11 Q. And then in the next section, 4.1.2, it  
12 says that capital account's going to be decreased  
13 by, Number 1, money distributed to each member;  
14 correct?

15 A. Yes.

16 Q. And then skip to the end, Number 4,  
17 allocations to that member of loss and deduction.  
18 Do you see that?

19 A. Yes.

20 Q. Nothing about what I just read is  
21 inconsistent with the way you handled the  
22 accounting of the capital accounts, is it?

23 MR. LEWIN: Objection, calls for  
24 inadmissible opinion.

25 MR. GERRARD: No. I'm asking what he

Page 114

1 actually did on the tax returns.

2 MR. LEWIN: Lacks foundation. I  
3 understand.

4 BY MR. GERRARD:

5 Q. To your knowledge, did you act  
6 consistently with this manner of increasing and  
7 decreasing capital accounts?

8 MR. LEWIN: Object to the form of the  
9 question.

10 THE WITNESS: I believe we prepared the  
11 tax returns on a basis consist with -- with this  
12 section.

13 BY MR. GERRARD:

14 Q. Okay. And then look at the next page,  
15 please. And specifically Section 5.1.

16 A. Okay.

17 Q. You see where it talks about allocations,  
18 5.1? Says "Allocation of Profits and losses" and  
19 for "Tax and Accounting Matters"; correct.

20 A. Yes.

21 Q. So let's look at -- it starts out by  
22 saying, "Each Member's distributive share of  
23 income, gain, loss, deduction or credit," and then  
24 you just go to the end of that paragraph, says  
25 "shall be determined as follows." And go to

Page 115

1 5.1.1.1, and it says, "Except as otherwise provided  
2 in ... Section 1.1 ... items of income gain, loss,  
3 deduction or credit (or items thereof) shall be  
4 allocated among the members in proportion to their  
5 Percentage Interests" -- capital P Percentage,  
6 capital I Interest -- as set forth in Exhibit 'B',  
7 subject to the Preferred Allocation schedule  
8 contained in Exhibit 'B.'"

9 Do you see that?

10 A. Yes.

11 Q. So the terms "income, gain, loss,  
12 deduction or credit," that covers everything,  
13 doesn't it?

14 A. I believe so.

15 MR. LEWIN: Objection.

16 BY MR. GERRARD:

17 Q. Everything that can be allocated on the  
18 tax return would be covered by those four terms;  
19 correct?

20 A. I believe so.

21 Q. That would include depreciation, wouldn't  
22 it?

23 A. Yes, yes.

24 Q. So let's look at Exhibit B, which is  
25 where it tells us to look. And keep your -- I know

Page 116

1     it's hard because we're looking on a computer  
2     screen, but remember the section we just read said  
3     it will be allocated in proportion to their  
4     Percentage Interest as set forth in Exhibit B. So  
5     let's look at Exhibit B, which is on page 28. Let  
6     me know when you have that up.

7             A.     I got it.

8             Q.     Okay. And so here on Exhibit B, there is  
9     a heading right at the top on the left-hand side of  
10    the page that uses that same defined term  
11    Percentage Interest, "Member's Percentage  
12    Interest"; correct?

13            A.     Yes.

14            Q.     And according to this, the member's  
15    percentage interest is 50 percent Shawn Bidsal,  
16    50 percent CLA Properties; correct?

17            A.     Correct.

18            Q.     And then to the right of that, there's  
19    capital contributions that are listed; correct?

20            A.     Yes.

21            Q.     Okay. So now let's keep this page  
22    open -- let's remember this page. We'll come back  
23    to it in a few minutes.

24                    Let's open up to the actual tax returns  
25    that you actually prepared, and I'm going to see if

Page 117

1 I can figure out how I'm supposed to share these  
2 things.

3 Can you see -- I don't know if this is  
4 shared, or if you click in the documents on that  
5 shared file, do you see ones under my name?

6 MR. LEWIN: I don't see anything under  
7 your name.

8 MR. GERRARD: Don't you? That's the  
9 thing, I'm just not sure -- it says that I'm just  
10 supposed to be able to just click on it and it will  
11 share it. I'm not sure how you ...

12 MR. LEWIN: You have to move it into the  
13 marked exhibits.

14 MR. GERRARD: Okay. Let me see if I can  
15 make this bigger so I can see what you're talking  
16 about.

17 Is there a folder called "Marked  
18 Exhibits"?

19 MR. LEWIN: Yeah.

20 MR. GERRARD: I don't see that folder.  
21 Let me see if I can move -- whoops. That didn't do  
22 it. Let's see if I can do this.

23 (A brief off-the-record discussion was  
24 held.)

25 THE WITNESS: No, no, I see it. I see a



1 tax return.

2 BY MR. GERRARD:

3 Q. Let's -- if you can click on one that  
4 says "2011.GVC.Tax Return."

5 A. Yeah.

6 Q. Do you have that up?

7 MR. DOERR: Getting there.

8 THE WITNESS: I do.

9 BY MR. LEWIN:

10 Q. You already answered a question about how  
11 the tax return was prepared.

12 You said it was prepared on a cash basis;  
13 correct?

14 A. Yes, sir.

15 Q. Okay. So looking at this document -- and  
16 I'm sorry. I can't see your face because I've got  
17 the document up here to make it a little bigger.

18 I'd like you to look on this tax return  
19 at schedule -- well, first of all, let's look at  
20 page 4 of the tax return, which is page Bates label  
21 2336.

22 A. Yes.

23 Q. So on this page, I see that it shows net  
24 income from -- on line 2 from real estate income of  
25 \$169,225; correct?

Page 119

1 A. Yes.

2 Q. And then it shows something called  
3 interest income for \$311,265; correct?

4 A. Yeah.

5 Q. And so those -- those two amounts total  
6 together equal the \$480,490; is that right?

7 A. Yep.

8 Q. And take a look at Schedule M-2 on  
9 page 5.

10 A. Yes.

11 MR. LEWIN: What page are you looking at?

12 MR. GERRARD: Page 5 of the tax return  
13 which is Bidsal2337.

14 MR. LEWIN: Okay. I got it.

15 MR. GERRARD: The bottom of the page.

16 BY MR. GERRARD:

17 Q. So you can start -- the Schedule M-2  
18 starts with a number of \$4,049,250; correct?

19 A. Yes.

20 Q. And that number ties out to the original  
21 contributions made by these two members that --  
22 that's on Exhibit B of the operating agreement;  
23 correct?

24 (Clarification requested by the court  
25 reporter.)

Page 120

1 THE WITNESS: I'm just going to the  
2 operating agreement because he asked me if it tied  
3 together? I don't know. I'd have to add it up.

4 Yes, it does.

5 BY MR. GERRARD:

6 Q. Okay. And I apologize making you jump  
7 back and forth. I know it's --

8 A. Yeah. I could have just gone to the  
9 K-1s. It would have had it on there all tied  
10 together.

11 Q. Yeah. So back -- back to the 2011 tax  
12 return. Now -- we're on page 5 of the return,  
13 which is Bidsal2337. So we started out with a  
14 number on Schedule M-2 of what was contributed.

15 Now we have a net income number that's  
16 added to that of \$480,490; correct?

17 A. Yes.

18 Q. And that's the number that we just looked  
19 at a minute ago which was from page 4 of the  
20 return; correct?

21 A. Correct.

22 Q. The net real estate income and the  
23 interest income; is that correct, sir?

24 A. Yes.

25 Q. Okay. And now let's turn to the 2011

Page 121

1 K-1s that start at Bidsal2340.

2 A. Yes.

3 Q. So that number we looked at a minute ago  
4 of the net income of \$480,490, if we look on this  
5 first page, this is CLA Properties' K-1; correct?

6 A. Yes.

7 Q. And if you look down at the bottom in  
8 Section L, the capital account analysis, this first  
9 number, the \$2,834,250, that comes from Exhibit B  
10 of CLA Properties' initial capital contribution;  
11 correct?

12 A. Yeah.

13 Q. And then right underneath that, it says  
14 "Current year increase."

15 So that's an allocation number; correct?

16 A. Yes.

17 Q. And you allocated 50 percent of the  
18 number that we just looked at, that \$480,490;  
19 correct?

20 A. Yes.

21 Q. So 50 percent of that income was  
22 allocated to CLA Properties.

23 And if we look at the next page for  
24 Mr. Bidsal, does it show you allocated the other  
25 50 percent of that income to Mr. Bidsal?

Page 122

1 A. It does.

2 Q. Okay. So if you look back at Exhibit B  
3 on the operating agreement -- and I know this is  
4 difficult to go back and forth. That was on  
5 Exhibit 3, last page. Tell me when you get there.

6 A. Okay. I'm there.

7 Q. Okay. So let's go down to the bottom of  
8 that page. Mr. Lewin took you through the  
9 preferred allocation. Now let's go down to where  
10 it says "Cash Distributions of Profits," which is  
11 the second-to-last paragraph.

12 Do you see that?

13 A. I do.

14 Q. So this says, "Cash Distributions of  
15 Profits from operations shall be allocated and  
16 distributed fifty percent ... to Shawn Bidsal and  
17 fifty percent ... to CLA Properties."

18 Do you see that.

19 A. I do.

20 Q. And underneath that, it says, "It is the  
21 express intent of the parties that 'Cash  
22 Distributions of Profits' refers to distributions  
23 generated from operations resulting in ordinary  
24 income in contrast to Cash Distributions arising  
25 from capital transactions or non-recurring events

Page 123

1     such as a sale of all or a substantial portion of  
2     the Company's assets or cash out financing."

3             Do you see that?

4             A.     I do.

5             Q.     So as I read this, it appears from that  
6     provision that other than a sale of substantially  
7     all of the company's assets or a refinance,  
8     everything else is supposed to be distributed  
9     50/50.

10            MR. LEWIN:  Objection, that's --

11     BY MR. GERRARD:

12            Q.     Do you believe that the tax returns were  
13     prepared consistent with --

14            MR. GERRARD:  Counsel, I think I  
15     interrupted your question.  Go ahead and restate  
16     it.  Okay?

17     BY MR. GERRARD:

18            Q.     Okay.  Do you believe that the tax  
19     returns were prepared consistent with that  
20     interpretation?

21            MR. LEWIN:  Objection.  The  
22     interpretation calls for inadmissible expert  
23     opinion.

24            But go ahead.  Go ahead.

25            THE WITNESS:  Yes, I do.  I mean,

Page 124

1 inasmuch as we allocated the profits 50/50, I  
2 believe we are correct.

3 BY MR. GERRARD:

4 Q. Okay. So now let's go to the 2012 tax  
5 return. Should be the next one in order on that  
6 list. Let me know when you have that up.

7 Unfortunately, I don't know how to do  
8 that. So you might have to go back to the list  
9 each time just to select it.

10 A. I have to refresh. I don't have a '12  
11 I've got '13 and '14 and a bunch of other ones, but  
12 I don't have a '12.

13 (A brief off-the-record discussion was  
14 held.)

15 BY MR. GERRARD:

16 Q. Go up to the 2012 tax return, if you  
17 would, please, and let me know when you've got that  
18 open.

19 (A brief recess was taken.)

20 MR. GERRARD: Back on the record.

21 BY MR. GERRARD:

22 Q. You've got the 2012 tax return in front  
23 of you. I'd like you to turn page 2456, which is,  
24 again, Schedule M-2.

25 A. Okay.

Page 125

1 Q. So for this year of 2012, it shows that  
2 Schedule M-1 was \$288,021; correct?

3 A. Yes.

4 Q. And then in Schedule M-2 below, it shows  
5 that the capital accounts analysis of partners'  
6 capital accounts was increased by that \$288,021;  
7 correct?

8 A. Yes.

9 Q. And then if we take a look a few pages  
10 further back starting at page 2549 at the K-1s --

11 A. Yes.

12 Q. -- that \$288,021 of net income was --  
13 appears here to have been allocated 50 percent to  
14 CLA Properties; is that right?

15 A. That's correct.

16 Q. And then if we look at the next page,  
17 does it -- does it appear that the other 50 percent  
18 of that net income was allocated to Mr. Bidsal?

19 A. Yes.

20 Q. So, so far, for 2011 and 2012, everything  
21 has just been 50/50 allocation; correct?

22 A. Yes.

23 Q. Now let's turn to 2013. Pull that one  
24 up. And let me know when you have that up.

25 A. Are you talking about the Arizona



1 Partnership return?

2 Q. No.

3 A. I agree with you, that's Arizona.

4 Q. Did they get the wrong one put in there?

5 MR. DOERR: There might be two for 2013.

6 THE WITNESS: Let me go back to here.

7 MR. DOERR: 2013.

8 MR. LEWIN: No, I only see one.

9 MR. DOERR: So all we have for 2013 says  
10 2013.GW.Tax Return. For after 2013, we've got two  
11 for GVC and for GW. So I think there might be a  
12 2013 missing.

13 MR. GERRARD: All right.

14 MR. DOERR: For federal.

15 MR. GERRARD: Let's just skip to 2014.

16 Yes?

17 MR. LEWIN: Obviously we're not going to  
18 finish with Jim today. Why don't just spend the  
19 last couple of minutes trying to figure out we  
20 think would be a convenient day to meet and confer  
21 and finish up?

22 MR. GERRARD: Well, I'd like to just  
23 finish this questioning first and then -- because,  
24 again, I don't know that we're going to agree to a  
25 date anyway. We can always talk to him.

Page 127

1 BY MR. GERRARD:

2 Q. So why don't you open the 2014 tax return  
3 quickly. Let me know when you have that open.

4 MR. LEWIN: What are you looking for now,  
5 which document?

6 MR. GERRARD: 2014.

7 BY MR. GERRARD:

8 Q. For the Green Valley tax return.  
9 Were you able to get that up?

10 A. Yeah --

11 MR. DOERR: Yeah, he's working on it.

12 THE WITNESS: All right. Got it.

13 BY MR. LEWIN:

14 Q. I'm sorry. On this return, if you'll  
15 turn Bates page 1815.

16 A. Okay.

17 Q. So here we have net rental income of  
18 \$198,536; correct?

19 A. Yes.

20 Q. But we also on this page have a gain from  
21 a sale of property; correct?

22 A. That's correct.

23 Q. And that shows a gain of \$410,691;  
24 correct?

25 A. Yes.

Page 128

1           Q.    So let's take a look at the next page,  
2   page 1816, to see what was done with these two  
3   items.  So we got 198,000 and change in net income  
4   and \$410,000 and change in gain.  So now let's look  
5   at the next page.  And Schedule M-2, that -- the  
6   total of those two numbers, the \$609,227, that was  
7   added to the capital accounts; correct?

8           A.    Correct.

9           Q.    And so now let's look at the actual  
10   capital accounts.  Let's look at page 1819 which is  
11   the CLA K-1.

12          A.    Yes.

13          Q.    So unlike in the last two years of tax  
14   returns that we looked at, that number of \$609,227  
15   was not split evenly between Mr. Bidsal and  
16   CLA Properties, was it?

17          A.    You mean -- correct.  Going back just to  
18   clarify, but you're talking about the income was  
19   split but the distributions are not split.

20          Q.    Okay.  So let's go back.  So looking at  
21   the K-1s, remember that there was two numbers;  
22   right?  There was \$198,536 in income, correct, that  
23   was the net income from rents?

24          A.    Right.

25          Q.    And that was allocated 50/50 on these

1 K-1s; correct?

2 A. Correct.

3 Q. But the \$410,691 in gain was not split  
4 equally, was it? It was not allocated equally  
5 between the two members?

6 A. No. It actually was allocated evenly.

7 Q. It was?

8 A. Yes.

9 Q. Okay. And where do you show it was  
10 allocated equally?

11 A. If go to 1819 and 1820.

12 Q. Yeah.

13 A. 205,346 on line 10 of the K-1 --

14 Q. Okay.

15 A. -- on each one of them.

16 Q. Okay.

17 A. Copy I just pulled up.

18 Q. Right.

19 A. That's the 410.

20 Q. Okay. I see it.

21 So it was allocated equally -- the gain  
22 was allocated 50/50; correct?

23 A. Correct.

24 Q. But the distributions were not done  
25 50/50, were they?

1 A. No, they were not.

2 Q. Okay. And, in fact, if you take just --  
3 just some rough quick math, if you take that  
4 \$410,691 gain and just multiply that by 70 percent  
5 or by .7, I show that number comes up to \$287,483  
6 and some cents which we will leave off.

7 Does that sound right? I'm just asking  
8 you to run some numbers right now.

9 A. Yeah.

10 Q. And if you take 30 percent of that  
11 number, that would be \$123,207. And the difference  
12 between -- the difference between those two numbers  
13 is \$164,276; correct?

14 A. Yes.

15 Q. Now just let's look at what the  
16 difference is between the distributions, just  
17 roughly. We got a distribution to CLA of \$646,867,  
18 and we subcontract from that the \$454,927 that was  
19 distributed to Bidsal, we have a difference of  
20 approximately 191, \$192,000; correct?

21 A. Correct.

22 Q. So as you look at this and think back now  
23 to Exhibit B, that waterfall of how money is  
24 supposed to actually be distributed under Exhibit B  
25 to the operating agreement, which was Exhibit 3,

1 remember that under that step-down, it said first  
2 step was to pay current expenses; right?

3 A. Correct.

4 Q. And second step was to pay outstanding  
5 loans. Third step was to pay each member an amount  
6 sufficient to bring their capital accounts to zero  
7 pro rata based upon capital contributions. And  
8 then the final step was to split 50/50.

9 Do you know whether the distributions in  
10 this case were made based upon taking an allocable  
11 share of the original contributions of each member  
12 and attributing an allocable share to each of the  
13 properties after the cost segregation study was  
14 done?

15 MR. LEWIN: Objection; lacks foundation,  
16 incomplete.

17 BY MR. GERRARD:

18 Q. I'll ask him, if you know. In other  
19 words --

20 (Clarification requested by the court  
21 reporter.)

22 THE WITNESS: I think what you're saying  
23 is in my -- my -- what I thought happened -- and  
24 I'm not opining as to the calculations of the  
25 distributions, but what -- the different

1 distributions are obviously different by close to  
2 200,000. What that should represent is that the  
3 portion of the -- of the original capital,  
4 exclusive of the gain, should have been returned  
5 70/30. And the gain was probably 50/50. So  
6 that's -- that's really what -- what would have  
7 been the differences between -- you know, the  
8 income gets split 50/50. That capital, that  
9 original capital which was returned out of the sale  
10 of the property would have been 70/30.

11 So I don't know that the 200,000 is  
12 that -- you know, is that difference, but that's --  
13 that's what it should be accounted for.

14 Q. And that's what your understanding is of  
15 how this was attempted to be done?

16 MR. LEWIN: Objection; calls for  
17 speculation, lacks foundation.

18 BY MR. GERRARD:

19 Q. Go ahead, sir.

20 A. That's my understanding of how it was  
21 supposed to be done.

22 Q. And do you believe that the tax returns  
23 that you see, to the best of your knowledge, are  
24 consistent with that understanding?

25 A. Yes.

1           MR. LEWIN: I object; calls for  
2 speculation, lacks foundation.

3           THE WITNESS: Yes, I believe that they  
4 were done in accordance, you know, with the  
5 agreement from the allocations. We did not compute  
6 the distributions so -- but we recorded the  
7 distributions based upon what was in the general  
8 ledger and the checks written.

9 BY MR. GERRARD:

10          Q. Last question, because I know you have to  
11 go: The profit and loss statements that you were  
12 shown that came from the QuickBooks prepared by  
13 Shawn Bidsal's people showed that he was tracking  
14 numbers on an accrual basis, but he was presenting  
15 them to you for tax purposes.

16           And I understand your testimony earlier  
17 to be that you converted that to a cash basis; is  
18 that correct?

19           MR. LEWIN: Objection -- never mind.

20           Go ahead.

21           THE WITNESS: Yeah, that's correct.

22 BY MR. GERRARD:

23          Q. And I assume that that's why we saw so  
24 many of those journal entries is because those were  
25 as a result of converting the records kept on an



1     accrual basis to a cash basis for tax purposes; is  
2     that correct?

3             MR. LEWIN:   Objection; compound, calls  
4     for speculation.

5             THE WITNESS:  Yes.  Well, to go further,  
6     yes, when books are kept on an accrual basis, we do  
7     have journal entries to convert them to the cash  
8     basis.  And that's -- that's part of the accounting  
9     that we do on our end.  That's what we were  
10    describing before as some of our tax journal  
11    entries.

12            MR. GERRARD:  Sir, I know you have to go,  
13    so I don't have any further questions at this time.  
14    If there is a continued deposition, I reserve the  
15    right to ask additional questions other than the  
16    20 minutes of time I got today.

17            MR. LEWIN:  As far as I'm concerned, I  
18    was not informed at any time before the deposition  
19    started that there would be a limited amount of  
20    time.  I tried to take some questions out of order.  
21    I have a lot of questions and documents to go over  
22    with the witness.

23            I'd like to -- Mr. Main, I'd like -- is  
24    there any dates that you can provide counsel with  
25    some dates that you might be available and have him

1 contact us so we can try to schedule another  
2 session?

3 THE COURT REPORTER: Doug, do you want a  
4 copy?

5 MR. GERRARD: Yes.

6 THE WITNESS: I'll talk to counsel about  
7 that, Rod. Okay? I mean -- and then we'll just  
8 try to compare. It's hard to get this booked today  
9 floating around. But, yes, we will do that.

10 MR. LEWIN: So we'll have this session of  
11 the deposition prepared and sent out per code.

12 (A brief off-the-record discussion was  
13 held.)

14 THE COURT REPORTER: Doug, do you want a  
15 copy?

16 MR. GERRARD: Yes, please.

17 (Thereupon, the taking of the deposition  
18 was continued sine die.)

19

20

21

22

23

24

25