

78628-3

NO. 31636-6
(Consolidated with No. 31858-0)

**COURT OF APPEALS, DIVISION II
STATE OF WASHINGTON**

STATE OF WASHINGTON, RESPONDENT

v.

DOUGLAS JOHN MARTIN TOBIN, APPELLANT

Appeal from the Superior Court of Pierce County
The Honorable John McCarthy

No. 02-1-05810-0
No. 02-1-01236-3

BRIEF OF RESPONDENT

GERALD A. HORNE
Prosecuting Attorney

By
MICHELLE LUNA-GREEN
Deputy Prosecuting Attorney
WSB # 27088

930 Tacoma Avenue South
Room 946
Tacoma, WA 98402
PH: (253) 798-7400

FILED
COURT OF APPEALS
DIVISION II
JUN 29 PM 1:35
BY [Signature]

Table of Contents

A. ISSUES PERTAINING TO APPELLANT'S ASSIGNMENTS OF ERROR..... 1

 1. Did the trial court properly consider the State's evidence below where there was no objection and the rules of evidence do not apply at a restitution hearing? (Appellant's Assignment of Error Number One). 1

 2. Did the trial court abuse its discretion in awarding the most conservative estimate for restitution where many of the losses in this case are incalculable? (Appellant's Assignment of Error Number Two)..... 1

 3. Did the trial court properly award investigative and recovery costs where the defendant's crime was so large it spanned two years and involved thousands of pounds of lost shellfish? (Appellant's Assignment of Error Number Three)..... 1

 4. Did the trial court properly award restitution to all victims in this case, including the State of Washington? (Appellant's Assignment of Error Four). 1

B. STATEMENT OF THE CASE..... 1

 1. Procedure 1

 2. Facts..... 4

C. ARGUMENT. 11

 1. THE TRIAL COURT PROPERLY CONSIDERED THE EVIDENCE BELOW WHERE THERE WAS NO OBJECTION AND THE RULES OF EVIDENCE DO NOT APPLY AT A RESTITUTION HEARING.. 11

 2. THE TRIAL COURT DID NOT ABUSE ITS DISCRETION IN AWARDING THE MOST CONSERVATIVE ESTIMATE FOR RESTITUTION IN THIS CASE WHERE MANY OF THE LOSSES ARE INCALCULABLE..... 13

3. THE TRIAL COURT PROPERLY AWARDED
INVESTIGATIVE AND RECOVERY COSTS WHERE
DEFENDANT’S CRIMINAL CONDUCT SPANNED
OVER A TWO YEAR PERIOD AND INVOLVED THE
LOSS OF THOUSANDS OF POUNDS OF
SHELLFISH..... 20

4. THE COURT PROPERLY AWARDED RESTITUTION
TO ALL VICTIMS..... 24

D. CONCLUSION..... 26

Table of Authorities

State Cases

<u>State ex rel. Simeon v. Superior Court</u> , 20 Wn.2d 88, 90, 145 P.2d 1017 (1944).....	26
<u>State v. Barnett</u> , 36 Wn. App. 560, 562, 675 P.2d 626, <u>review denied</u> , 101 Wn.2d 1011 (1984).....	24-25
<u>State v. Barr</u> , 99 Wn.2d 75, 78, 658 P.2d 1247 (1983).....	24
<u>State v. Carlson</u> , 61 Wn. App. 865, 869, 812 P.2d 536 (1991).....	11
<u>State v. Davidson</u> , 116 Wn.2d 917, 920, 809 P.2d 1374 (1991).....	14, 17, 18, 24
<u>State v. Elmore</u> , 139 Wn.2d 250, 985 P.2d 289 (1999).....	19
<u>State v. Fleming</u> , 75 Wn. App. 270, 274, 877 P.2d 243 (1994).....	14
<u>State v. Forbes</u> , 43 Wn. App. 793, 719 P.2d 941 (1986).....	25
<u>State v. Hunotte</u> , 69 Wn. App. 670, 676, 851 P.2d 694 (1993).....	23
<u>State v. Jeffries</u> , 42 Wn. App. 142, 709 P.2d 819 (1985), <u>review denied</u> , 105 Wn.2d 1013 (1986).....	25
<u>State v. Johnson</u> , 69 Wn. App. 189, 847 P.2d 960 (1993).....	22
<u>State v. Keigan</u> , 120 Wn. App. 604, 609, 86 P.3d 798 (2004).....	13
<u>State v. Mark</u> , 36 Wn. App. 428, 434, 675 P.2d 1250 (1984).....	14
<u>State v. Pollard</u> , 66 Wn. App. 779, 785, 834 P.2d 51, <u>review denied</u> , 120 Wn.2d 1015 (1992).....	11-12, 14
<u>State v. Taylor</u> , 150 Wn.2d 599, 80 P.3d 605 (2003).....	25-26
<u>State v. Vinyard</u> , 50 Wn. App. 888, 893, 751 P.2d 339 (1988).....	23
<u>Veranth v. State of Washington Department of Licensing</u> , 91 Wn. App. 339, 959 P.2d 128 (1998).....	13

Statutes

RCW 9.94A.010(2)..... 17
RCW 9.94A.030(44)..... 24
RCW 9.94A.753(3)..... 13, 17
RCW 9A.72.085..... 11, 12

Rules and Regulations

ER 1101 12
RAP 3.1 25
RAP 9.11(a) 19

A. ISSUES PERTAINING TO APPELLANT'S ASSIGNMENTS OF ERROR.

1. Did the trial court properly consider the State's evidence below where there was no objection and the rules of evidence do not apply at a restitution hearing? (Appellant's Assignment of Error Number One).
2. Did the trial court abuse its discretion in awarding the most conservative estimate for restitution where many of the losses in this case are incalculable? (Appellant's Assignment of Error Number Two).
3. Did the trial court properly award investigative and recovery costs where the defendant's crime was so large it spanned two years and involved thousands of pounds of lost shellfish? (Appellant's Assignment of Error Number Three).
4. Did the trial court properly award restitution to all victims in this case, including the State of Washington? (Appellant's Assignment of Error Four).

B. STATEMENT OF THE CASE.

1. Procedure

On December 17, 2002, DOUGLAS JOHN TOBIN, hereinafter defendant, was charged with the crimes of Leading Organized Crime,

Trafficking in Stolen Property in the First Degree – ten counts, Theft in the First Degree – 27 counts, and Conspiracy to Commit Theft in the First Degree, under Superior Court Cause Number 02-1-05810-0, for the illegal harvest and sale of geoducks from January 2000, to March 2002. CP 1-23.

On December 24, 2002, the defendant was charged by second amended information on Violation of Commercial Fishing Area or Time in the First Degree – 33 counts, Unlawful Trafficking in Fish or Wildlife in the First Degree – 33 counts, Engaging in Fish Dealing Activity Unlicensed in the First Degree, One Count, Commercial Fishing Without a License in the First Degree, one Count, and Commercial Fish, Shellfish Harvest or Delivery – Failure to Report, 33 counts, under Pierce County Cause Number 02-1-01236-3, for the illegal harvest and sale of crab from June 1, 200, to February 5, 2002. CP 1-25.

On April 25, 2003, defendant pled guilty to the amended charge of Theft in the First Degree, as charged under cause number 02-1-05810-0. In exchange for his plea the State dropped the remaining 38 counts, and informed the defendant that they would seek an exceptional sentence and request restitution in the amount of 1.2 million dollars. In his plea statement the defendant wrote that “In Pierce County WA. Between 1/1/00 through 3/18/02 I stole Geoducks from the State WA.” CP 26-30.

On April 25, 2003, the defendant also pled guilt to the amended charges of Unlawful Trafficking in Fish or Wildlife in the First Degree – 33 counts, Unlawfully Engaging in Fish Dealing Activity without a

License in the First Degree, Violation of Commercial Fishing Area or Time in the First Degree, Failure to Report Commercial Fish Harvest or Deliver, and Possessing or Selling Shellfish Without Certificate of Approval, under Cause Number 02-1-01236-3. As part of the agreement the State's recommendation included to request an exceptional sentence and seek restitution in the amount of \$300,000. CP 176-191.

On April 9, 2004, the matter came before the Honorable John McCarthy, for a restitution hearing. Under Cause No. 02-1-05810-0, hereinafter "Geoduck case," the State asked for restitution for the loss of 196,412 pounds of geoducks, \$15,000 for the hiring of an extra secretary half-time in order to manage the evidence, \$47,000 for the forensic accountant, and \$70,000 for the resurvey of the illegally harvested tracts. RP 6. Under cause No. 02-1-01236-3, hereinafter the "Crab case," the State sought \$198,305 for the 72,594 pounds of crab, \$42,000 for the three patrol vessels used to recover pots and \$7,500 for the screen radon. RP 7-8.

Without objection, the State presented evidence to the court in the form of declarations from the following individuals (1) Edward Volz, WDFW Detective, (CP 119-127) (2) Kevin Harrington, WDFW Detective, (CP 116-18) (3) William Omaitis, Forensic Accountant, (CP 91-115) (4) Bob Sizemore, WDFW Biologist, (CP 83-90) and (5) Wayne Palsson, WDFW Research Scientist (CP 79-82). The documents filed by the State presented a summary of a mass criminal enterprise organized by the

defendant that resulted in devastating losses to the heavily regulated industries of crab and geoduck.

2. Facts

a. Geoduck.

The defendant ran a sophisticated organization which harvested geoduck clams that belonged to the State of Washington and the Puyallup, Nisqually, and Squaxin Indian Tribes. The defendant did all of his illegal harvesting at night to avoid being detected. After harvesting the clams, the defendant transported them to his packing plant, Toulouk, in Fife, Washington. The defendant then sold the stolen clams to various shellfish processors in Canada, California, and Washington. Jack Li acted as a middleman and paid cash for the geoducks that were shipped to processors in California during the period of June 10, 2001 through March 18, 2002. CP 20-21 (Affidavit of Probable Cause 1-2 – Geoduck).

Defendant did not file any of the required paperwork or fish tickets on the stolen geoducks. Defendant did file fish tickets when he legally bought geoduck. CP 21 (Affidavit of Probable Cause –2).

Agents from WDFW served a warrant on defendant's business, Toulouk. The agents upon reviewing the seized documents were able to determine where the defendant sold the geoduck that he had illegally harvested. The agents then obtained search warrants for the named seafood/shellfish outlets and served the warrants on the business. Using

the various documents obtained; airbills, invoices, fishtickets, checks and deposits, the agents were able to determine the amount of geoducks that was illegally harvested and sold by the defendant during the period of January 2000, through March 18, 2002. CP 22-23 (Affidavit of Probable Cause 2-3).

b. Facts of Crab case.

In June of 2000, the Department of Fish and Wildlife received complaints from several citizens that a large commercial type fishing boat was taking crab from the Nisqually Delta Area. There had been no commercial crab seasons below the Tacoma Narrows Bridge for several years. The Nisqually Delta area is within the Usual and Accustomed Fishing Grounds of the Nisqually Indian Tribe. However, the Nisquallys had no commercial crab season open as it was unclear that the fishery would support a commercial season. The citizen complaints described a large aluminum boat, crewed by several individuals and believed to have the name TYPHOON. WDFW detectives knew that the TYPHOON belonged to Douglas Tobin, a registered member of the Squaxin Indian Tribe. CP 153.

The TYPHOON was observed to be habitually loaded in the evening with fishing gear and left the dock after dark. The TYPHOON would return early the following morning and off load either crab or

geoduck or both. The crab or geoduck was then transported to Doug Tobin's processing Plant, Toulouk, in Fife. CP 153.

As a harvester/seller of shellfish the defendant was required to fill out a Fish Ticket each time that the crabs were landed. Fish Tickets are required to be filed with the Washington Department of Fish and Wildlife (WDFW). WDFW uses the information from the Fish Tickets to manage the resource, set seasons and establish quotas. There are no Fish Tickets filed with the WDFW for the crabs that were harvested from the Nisqually Delta Area. CP 154.

c. Facts of restitution.

From the criminal investigation and accounting done in this case there were several key purchasers of Tobin's illegal products. Detectives were able to execute search warrants at Bank of America in Fife, NorCal (CA), Ocean Harvestors (CA), Dakon Foods (CA), Wong Tung, Green Valley Meats, Ranch 99 Markets, Daisun International, Toulouk Seafoods, and Tobin's residence. ClearBay Seafoods also voluntarily released sales/purchases records to Detective Harrington. CP 125, Volz at 7. Jack Li, owner of Daisun, also cooperated with the investigation. CP 55, Harrington at 3. According to Li, all of the geoduck he purchased from Tobin was sold to Ocean Harvester and Tobin was his only geoduck supplier. CP 55, Harrington at 3. Carl Chau from Ocean Harvester corroborated Li's statement. CP 55, Harrington at 3. Based on these

records and interviews of witnesses, the main purchases for the illegal geoduck were Clear Bay or Clear Bay through Five Oceans, Dakon/L.A., Nor-Cal/Oakland, Daisun, and Ocean Harvester. CP 124 (Volz at 5), CP 57 (Harrington at 5), CP 95 (Omaitis - Appendix 1). For crab sales, the main purchasers were Ranch 99, Express Seafood, Wong Tung and Green Valley. CP 96, (Omaitis -Appendix 2).

The State retained expert William Omaitis a Forensic Accountant to examine the invoices, records and witness interviews and compute the losses in this matter. RP 6, CP 91. Mr. Omaitis was a Criminal Investigator with the IRS for almost thirty years. During his employment he assisted the U.S. attorney's office with investigations involving tax fraud, public corruption, extortion, bid rigging, mail fraud, offshore accounts, embezzlements, estate and inheritance matters, bankruptcy, narcotics trafficking, timber theft, insurance fraud, stock account manipulations and money laundering schemes. As part of his job he routinely determined the true and correct taxable income, using generally accept accounting principals for individuals, partnerships and corporations. Many of these income calculations were determine from incomplete or inaccurate financial records. CP 91.

Mr. Omaitis was able to determine an estimate of total pounds of stolen geoduck and crab for the charged time period. He based this numbers on generally accepted accounting principles and conservative number calculations. CP 91. Mr. Omaitis provided the State with two

different estimates. Both estimates were based on the same poundage, 196,462 of geoduck, and 72,594 of crab, but he used different price per pound valuations to arrive at the amount of damages. In his first estimate, he estimated the total value of the geoduck to be \$1,272,846.03, and the total value of stolen crab to be \$198,205.20. CP 91-92 (Affidavit of Omaitis 1-2, Attachment #1 and #2). The price per pound in this first estimate was based on sales invoices and other sales records as outlined below. Id. In his second estimate for the geoducks, and the more conservative of the two, Omaitis looked to the DNR South Puget Sound Geoduck auction prices. CP 93. He estimated losses to be \$764,408.40; the amount Tobin would have paid DNR had he legally purchased the geoduck at bid price. CP 93. This value was determined by multiplying the net stolen monthly pounds by the bid price, closest in time to the appropriate harvest period. CP 93.

In making his determination, he did not include the 64,577 pounds of Geoduck that Toulok purchased on Fish Tickets from other Native Americans, nor did he include the 45,802 pounds of Crab purchased from other Native and Non-Native Crab harvesters. CP 92, affidavit at 2.

Mr. Omaitis arrived at his numbers by relying primarily on Toulok's own sales invoices. CP 92, Affidavit at 2. This accounted for 75% of the geoduck calculations, and 79% of the crab calculations. CP 93, 94. However, because these invoices were incomplete, he relied on a number of other resources including a combination of witness statements

and Airway Freight Bills. CP 92. This accounted for the remaining 25% of the calculations for the geoduck and 21% for the crab. CP 93. Where the Toulok sales invoices were not available to determine the actual price per pound, Mr. Omaitis looked to the purchaser's sales invoice to the subsequent buyer for the geoduck. CP 92. Mr. Omaitis then looked to the price per pound from the Toulok sales invoice with the closest sales date. Sometimes, Airway Freight Bills were the only evidence available to documents sales, but Mr. Omaitis made sure to deduct 15% of the total weight in these instances to account for the weight of packaging. CP 92. For the crabs, Mr. Omaitis sometimes had to determine the price per pound and pounds sold by "backing into" that price. CP 93. In other words, where the only document for crab sales was the purchaser's cancelled check deposited into the Toulok account, the pounds were determined by dividing the price per pound from the most recent Toulok crab sales invoice into the amount of the check. CP 93-94.

In his second estimate, the more conservative of the two and the one the court ultimately relied on, Mr. Omaitis looked to what Tobin would have paid the Washington Department of Natural Resources had he legally purchased the 196,412 pounds at bid price. CP 93.

The State also requested damages for the cost of calculating the losses and recovery of property in this matter. The State requested \$15,000 for the hiring of a half-time secretary to manage evidence,

\$30,000 for the forensic accountant, \$7,500 for sonar to find crab pots and \$42,000 to recover the actual pots. CP 126 (Volz at 8).

In addition to the actual monetary losses suffered as a result of the illegal harvest, the State also presented evidence of the long-term impact to the crab and geoduck population. CP 79-82, 83-90, Palsson and Sizemore Declaration. As to the crab population, research scientist Palsson stated that Tobin's illegal harvest of crab accounted for 31% of the total crab population in South Sound waters. CP 81, Declaration at 3. In summary, it was Palsson's opinion that:

We may never know what the true impact of the actions by Mr. Doug Tobin were upon the Dungeness crab resource in South Puget Sound. He took advantage of a unique, confined, and unproductive resource in place and time. His actions acted to the detriment of tribal and non-tribal fishers by taking many more times the crab of these legal harvesters, thus pre-empting their opportunity. Because of the low productivity of these crabs, Tobin's high harvest rate damaged the resource by reducing the biomass of spawning adults thus placing future crab generations in jeopardy.

CP 81, Declaration at 3.

Shellfish biologist Bob Sizemore similarly opined that the geoduck population was seriously harmed. CP 83-90, Declaration 1-8. It takes an average of 39 years for a similar amount of geoducks to recover through natural processes and the "value of the data lost to manage the fishery is incalculable." CP 84-90, Declaration at 2, 8. He estimated that it would cost \$70,000 to re-survey the geoduck tracts where the illegal harvest took

place. CP 88 at 6. Tobin's illegal harvest also invalidated a 19 year study done on the tract recovery following fishing. CP 89 at 7. The expense of the filed effort which was lost due to illegal harvest is about \$29,000. CP 90 at 8.

C. ARGUMENT.

1. THE TRIAL COURT PROPERLY CONSIDERED THE EVIDENCE BELOW WHERE THERE WAS NO OBJECTION AND THE RULES OF EVIDENCE DO NOT APPLY AT A RESTITUTION HEARING.

Defendant complains on appeal that the trial court erroneously considered declarations in this case because the declaration did not contain the *place* of execution as required under RCW 9A.72.085. Defendant's argument overlooks that (1) defendant failed to object to the admission of this evidence below, (2) the rules of evidence do not apply at restitution hearings, and (3) a mere technical defect in a declaration does not affect its admissibility.

The admission of evidence may be challenged on appeal only when the evidence was timely and specifically objected to at trial. State v. Carlson, 61 Wn. App. 865, 869, 812 P.2d 536 (1991). Here, counsel did not object to the trial court's considerations of the State's declarations. This issue is not preserved for review.

The rules of evidence do not apply at restitution hearings. State v. Pollard, 66 Wn. App. 779, 783-84, 834 P.2d 51, review denied, 120

Wn.2d 1015 (1992), citing ER 1101. Here, the defendant appears to be arguing that because the declarations did not state the place of execution, they were inadmissible hearsay. However, because the rules of evidence do not apply at restitution hearings, this argument is not well taken.

Finally, even assuming that the rules of evidence apply and that this issue is preserved, the technical defect in this case does not warrant reversal. Defendant contends that because the declarations in this case did not comply with every technical requirement of RCW 9A.72.085¹ the trial court erred in considering them. A deficiency in the designation of a place

¹ § 9A.72.085. Unsworn statements, certification

Whenever, under any law of this state or under any rule, order, or requirement made under the law of this state, any matter in an official proceeding is required or permitted to be supported, evidenced, established, or proved by a person's sworn written statement, declaration, verification, certificate, oath, or affidavit, the matter may with like force and effect be supported, evidenced, established, or proved in the official proceeding by an unsworn written statement, declaration, verification, or certificate, which:

- (1) Recites that it is certified or declared by the person to be true under penalty of perjury;
- (2) Is subscribed by the person;
- (3) States the date and place of its execution; and
- (4) States that it is so certified or declared under the laws of the state of Washington.

The certification or declaration may be in substantially the following form:

"I certify (or declare) under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct"
:(Date and Place) (Signature)

may be viewed as merely a technical one. See, Veranth v. State of Washington Department of Licensing, 91 Wn. App. 339, 959 P.2d 128 (1998)(holding that where an affiant abbreviated the place as "N". PCT SPD" the sworn report was a technical defect and did not deprive the department of jurisdiction or fail to meet the requirements of the implied consent statute.).

Here, the omission of the *place* in the declaration of Omaitis, Harrington, Volz, and Palsson, is purely technical and does nothing to affect the validity of the information provided in the declaration.

2. THE TRIAL COURT DID NOT ABUSE ITS DISCRETION IN AWARDING THE MOST CONSERVATIVE ESTIMATE FOR RESTITUTION IN THIS CASE WHERE MANY OF THE LOSSES ARE INCALCULABLE.

A restitution award will not be disturbed absent an abuse of discretion. State v. Keigan, 120 Wn. App. 604, 609, 86 P.3d 798 (2004). An abuse of discretion occurs when the action of the court is “manifestly unreasonable, or exercised on untenable grounds, or for untenable reasons.” Id.

Under RCW 9.94A.753(3) restitution “. . . shall be based on easily ascertainable damages for injury to or loss of property . . . (.)” The amount of restitution shall not exceed double the amount of the offender’s gain or the victim’s loss from commission of the crime.”

The language of the restitution statute was meant to give the trial court broad powers of restitution. State v. Fleming, 75 Wn. App. 270, 274, 877 P.2d 243 (1994), citing, State v. Davidson, 116 Wn.2d 917, 920, 809 P.2d 1374 (1991). Restitution need not be established with specific accuracy. Id., *citations omitted*. Instead, “Evidence of damage is sufficient if it affords a reasonable basis for estimating loss and does not subject the trier of fact to mere speculation or conjecture.” Fleming, 75 Wn. App. at 275, citing State v. Pollard, 66 Wn. App. 779, 785, 834 P.2d 51, review denied, 120 Wn.2d 1015 (1992)(quoting State v. Mark, 36 Wn. App. 428, 434, 675 P.2d 1250 (1984)). The amount of damages claimed must be supported by substantial credible evidence. Pollard, 66 Wn. App. at 785.

Here, the State went to incredible lengths to document the loss suffered to the parties as a result of the illegal poaching. Given the nature of the illegal business, it was of course impossible to determine with absolute certainty the actual numbers of loss. However, a majority of the accounting was based off from Toulok’s own records. The remainder of the losses were determined by extrapolating from sound numbers to arrive at the final amount. The soundness of the numbers in this case is shown by (a) the thoroughness of the investigation, and (b) the conservative accounting practice.

a. Thoroughness of investigation.

Because the defendant did not keep scrupulous accounting records, the investigators went to other sources to calculate the losses. Search warrants were served on all of the major purchasers, including Nor Cal, Ocean Harvestors, and Daisun. Volz at 7. As a result of these searches the police uncovered invoices and Air Freight Bills documenting the sales and poundage. CP 53-59, 126 (Harrington at 1-6, Volz at 7).

A meticulous record was kept of each invoice, airbill, and sales record. CP 54, CP 61-66 (Harrington attachments 1-5). The most concise way to present the losses to the court for restitution was to allow Mr. Omais to review the evidence and present a summary to the court as an expert. As noted in Mr. Harrington's declaration, there was a large amount of documentary evidence in this case. CP 54 (Harrington at 2). As his exhibit 4 documents, a thorough record was kept of each evidence number, where the evidence was obtained, and what the invoice or sales record indicated. CP 64. Because the detectives often obtained documents from multiple sources in this case, the simplest way to summarize the evidence for the court was to allow experienced forensic accountant Omais review these records and apply accounting principles to the records. CP 54 (Omais at 2). The defendant had copies of all of the documents and summaries. Id.

b. Accounting Practice

The State retained expert William Omaitis, a forensic accountant, to examine the evidence in this matter. Mr. Omaitis has a unique background with the IRS and is accustomed to making determinations based on incomplete or inaccurate financial records. CP 91. Mr. Omaitis used conservative number calculations and he did not include the 64,577 pounds of geoduck that Toulok purchased on Fish Tickets from other Native Americans, or include the 45,802 pounds of crab purchased from other Native and Non-Native Crab harvesters. CP 91-92.

The primary source of records used in calculation was Toulok's own sales invoices, accounting for 75% of the geoduck calculations and 79% of the crab calculations. CP 93, 94. When Omaitis had to look beyond Toulok's own invoices, he relied on other reliable sources including purchaser invoices and Air Freight Bills. When employing these methods Omaitis was careful to subtract 15% from the poundage to account for packaging weight. CP 92.

Finally, Omaitis offered two methods of calculation for price per pound of the geoduck and the court adopted the more conservative method of the two. Ultimately the award was based on what the defendant would have paid DNR if he had legally purchased the 196,412 pounds of geoduck.

The thorough investigation and sound accounting principles led to evidence of damage that affords a reasonable basis for estimating loss and

does not subject the trier of fact to mere speculation or conjecture.

Defendant does not take into consideration that the trial court already substantially reduced the restitution award by adopting the DNR/auction price calculation rather than basing restitution on the actual profit Tobin made. In other words, Tobin was allowed to still realize a profit from his criminal enterprise. The court could have just as easily adopted the higher calculation and still have been well within the statute's limits which, allows for restitution awards double that of a victim's loss or offender's gain. RCW 9.94A.753(3).

Defendant's argument on appeal is unsound. First, he asks this court to reexamine credibility determinations that the trial court already made. For example, he asks this court to find credible the analysis of the Squaxin Tribe Memo and Albulet, rather than Li and other witness reports. Second, if the defense argument is followed to its logical end then no award of restitution should be made because in an illegal business legitimate records are not kept. As the Supreme Court aptly noted in Davidson:

Our interpretation of the statutes requires the defendant to face the consequences of his criminal conduct. We interpret the statute to carry out its purposes to "[p]romote respect for the law by proving punishment which is just." RCW 9.94A.010(2). We will not give the statutes an overly technical construction which would permit the defendant to escape from just punishment.

Davidson, 116 Wn.2d at 922. To allow defendant to escape monetary punishment for this crime would be the final scam of this criminal enterprise on the State of Washington and the tribes involved.

Defendant argues that the calculation is unreliable because it relies on information from Mr. Li and because Li was a middleman the prices are inflated with his markup. (Opening Brief of Defendant at 10). This argument is untrue. Mr. Omaitis is very careful to outline how he arrived at his numbers. All of his numbers begin with either an invoice or an Airway Freight Bill, and these all include poundage. In other words, Mr. Omaitis was never working backward from a dollar amount only. Instead, he was looking at evidence of poundage and then making a determination of price per pound. As an example of this, one may examine a sample invoice. CP 63, (Appendix B “Five Oceans Seafood Sales”). Compare this invoice with Omaitis’s report. CP 99, (Appendix C, highlighted invoice #27308). The only number relied on in this invoice is the poundage, and not the price per pound or dollar amount paid. The only time Omaitis relied solely on a price was his “backing into” method for crab sales. CP 93. Here he would take the purchaser’s cancelled check and determine the price per pound by dividing the price per pound from the most recent Toulouk Crab sales invoice. CP 93-94 (Omaitis at 3-4). This is also a sound accounting practice given the records.

The remainder of defendant’s argument on appeal amounts to attacking the credibility of the State’s witness summaries and evidence.

The defendant asks this court to instead give weight to all of the defense evidence, including Squaxin Tribe Memo and Albulet Declaration. The trial court had an opportunity to consider this evidence and rejected the defense argument below. In particular, defendant seeks to argue (1) that Clear Bay would not ship product to Tobin is unsupported by the record, (2) that Mr. Li's words and purchases should not be relied on, (3) that Chau is an unreliable witness regarding Li's purchase of geoduck from defendant. (Opening Brief of defendant at 8-10).

To the extent that defendant's argument rests on the Squaxin Tribe Memo, the State asks this court not to consider the memorandum designated as CP 245-254. This court is confined to evidence presented to the trial court. State v. Elmore, 139 Wn.2d 250, 985 P.2d 289 (1999). RAP 9.11(a) provides a mechanism for additional evidence on review but only in very limited cases. The defendant has not sought supplementation of the record in this case. The trial court made very clear that it was not taking into consideration the Squaxin Tribe Memorandum when making the restitution determination because it was not in proper form and had not been timely filed. RP 2-3, 5. Because this evidence was not before the trial court it is improper to ask this appellate court to consider it.

A careful review of the documentation the State had regarding the sales from Clear Bay via Tobin to Five Oceans and Nor-Cal will clear any confusion. This sales triangle is most easily explained with a diagram. (Appendix D). This diagram is based on Harrington's March 18, 2004,

declaration; a declaration that defendant's brief almost entirely ignores. In this declaration Harrington carefully outlines what evidence supported that Tobin was supplying the geoduck for Ocean Harvester and Five Oceans via Clear Bay. CP 53-69. Harrington makes clear that Tobin was shipping directly to Clear Bay customers as directed by Clear Bay. CP 56 (Harrington at 4). When this was done Clear Bay would make out invoices to the customer. CP 57 (Harrington at 5). Mr. Chu's knowledge, which corroborated Li's statements, was documented by invoices and air bills listing Toulok. CP 62.

Contrary to defendant's argument on appeal, the investigation in this case was thorough. Defendant's own sales records, invoices and freight bills provided a trail for investigators and Omaitis to calculate losses. Again, the court was well within its discretion in entering an award that fell anywhere between actual losses and double the defendant's gain in this case. This court should affirm the trial court's conservative award.

3. THE TRIAL COURT PROPERLY AWARDED INVESTIGATIVE AND RECOVERY COSTS WHERE DEFENDANT'S CRIMINAL CONDUCT SPANNED OVER A TWO YEAR PERIOD AND INVOLVED THE LOSS OF THOUSANDS OF POUNDS OF SHELLFISH.

Defendant claims on appeal that the trial court improperly awarded investigative costs where the State did not prove the costs and there was

no casual connection. Both arguments must fail. Because the costs were well-documented and related to Tobin's geoduck and crab scam, the court should affirm the order. The State incorporates by reference all general restitution law as outlined at 12-13.

In addition to the actual costs for value of the crab and geoduck, the court awarded investigative and recovery costs. CP 77-78; 243-244, (Appendix E). In the crab case, the court awarded \$42,000 for the recovery of crab pots and \$7,500 for the sonar to locate the crab pots. Appendix E. In the geoduck case the court awarded \$15,000 for the secretary who managed the evidence, \$30,000 for a forensic accountant, and \$70,000 to resurvey geoduck tracts. Appendix E. However, the court did not award general investigative costs, which included time the detectives spent on the case, the cost of issuing warrant and storage costs. CP70-74, RP 6. This is important to note because this appears to be defendant's main contention on appeal. See Opening Brief of Appellant at 12-13 (Appellant attacks Volz's declaration where he states detectives' time spent on cases). Detective costs were not awarded in this case.

The amounts that the court did award were properly documented and related to the criminal charges. In Volz's affidavit he states it cost approximately \$42,000 to recover 106 crab pots. He based this on number of officers used and number of patrol vessels. CP 126 (Volz at 8). Volz states that the half-time secretary who managed the documentary evidence in this case cost \$15,000, and the forensic accountant who analyzed this

evidence cost \$30,000. Id. Finally, the cost to resurvey the geoduck tracts was carefully documented by Washington Department of Fish and Wildlife biologist Bob Sizemore. CP 83-90. As already noted, the geoduck industry is a highly regulated and delicate industry. New surveys must be conducted to determine the biomass at the areas where illegal harvest occurred. Id. The 1192 acres involved will take approximately 89 days of field work with an average expense of \$792 per day. Id.

These accounting and recovery costs are contemplated by the restitution statute, and the fact that the victim is a government agency should not make the analysis any different. In State v. Johnson, 69 Wn. App. 189, 847 P.2d 960 (1993), the court upheld the award of accounting costs in an embezzlement case noting, “the cost of investigating the business records was a reasonable consequence of Johnson’s act of embezzlement.” Johnson at 193. Here, because of the large criminal enterprise that Tobin managed, the records were overwhelming. This was not your garden variety, one count of fishing without a license. This originally involved 140 charged criminal counts of illegal fishing and the date of this crime spanned over two years. The fact that the State had to hire a part-time secretary and forensic accountant to ascertain the true loss in this case is no surprise. These are expenses that a victim should be compensated for fully. The proper analogy is a large corporate embezzlement case. In order for the company to determine the losses, the

hiring of a secretary and forensic accountant would go without questioning. This should be the same for the government.

Defendant also challenges the casual connection for the award of costs to recover crab pots and survey costs. Restitution is appropriate where a causal connection exists between the crime and the injuries for which compensation is sought. State v. Vinyard, 50 Wn. App. 888, 893, 751 P.2d 339 (1988). A causal connection exists when, "but for" the committed offense, the loss or damages would not have occurred. State v. Hunotte, 69 Wn. App. 670, 676, 851 P.2d 694 (1993).

But for defendant's illegal crabbing, there would be no pots to recover. The government could not let crab pots remain on the ocean floor in areas where crab are not to be harvested. As to the survey costs, the government must have accurate surveys of the geoduck population given the level of regulation. These surveys are costly. Again, but for defendant's illegal harvest of geoduck, there would be no need to conduct another survey. Going back to the embezzlement analogy, if the embezzlement involved the use of private investor funds designated for investment in stocks, and these stocks were carefully monitored, then the corporation would have to expend money to create new financial reports for their clients based on accurate numbers. No one would question the award of this money to a private corporation.

Because the losses were well-documented and casually related to the crime the court properly awarded these additional costs.

4. THE COURT PROPERLY AWARDED
RESTITUTION TO ALL VICTIMS.

Defendant argues that the state is not a "victim" in this case because some of the geoducks were taken from within the Squaxin fishing territory. (Opening Brief of Appellant at 13). The State of Washington is undoubtedly a victim in this case. Even if it is true that other sovereign nations may have claim some portion of the restitution amount, the State is indisputably entitled to some portion of the restitution award, and both the Tribes and the State are named in the restitution award. The trial court below did not determine the proper allocation of restitution between the State and Tribes, but the court appropriately left it to the victim parties to negotiate themselves.

For restitution purposes, "victim" is broadly defined as "any person who has sustained emotional, psychological, physical or financial injury to person or property as a direct result of the crime charged." State v. Davidson, 116 Wn.2d 917, 920, 809 P.2d 1374 (1991); RCW 9.94A.030(44). "Washington courts have interpreted this and comparable statutes to carry out the wide scope of restitution, and have determined that the recipient of restitution may be one other than the immediate victim of the crime." Id. (citing, State v. Barr, 99 Wn.2d 75, 78, 658 P.2d 1247 (1983))(restitution to widow and children of victim of negligent homicide); State v. Barnett, 36 Wn. App. 560, 562, 675 P.2d 626 (reimbursement to insurance company which paid for losses sustained by

insured because of burglary), review denied, 101 Wn.2d 1011 (1984); State v. Jeffries, 42 Wn. App. 142, 709 P.2d 819 (1985)(reimbursement to Department of Labor and Industries for payment of disability and medical expenses of assault victim), review denied, 105 Wn.2d 1013 (1986); State v. Forbes, 43 Wn. App. 793, 719 P.2d 941 (1986)(restitution to state agency for gambling losses of undercover detective).

Here, the order in the geoduck case states that the restitution is to be disbursed to: State of Washington Department of Natural Resources and Washington Department of Fish and Wildlife, the Nisqually Indian Tribe, the Squaxin Indian Tribe, and the Puyallup Indian Tribe.

“DISTRIBUTION OF FUNDS WILL BE ALLOCATED PER NEGOTIATIONS OF TRIBES AND DEPARTMENT OF NATURAL RESOURCES.” CP 77-78. Thus the trial court made no determination at all in terms of the percentage of allocation of funds. RP 38. Because this determination involves complex legal and treaty issues between the victims, the court and parties felt that it was best left to the victims to negotiate. RP 4-5, 20, 38-39. This court should do the same.

Even if the Tribes have a claim to share in some or all of the restitution, the defendant is not an aggrieved party under RAP 3.10.² The court has defined an "aggrieved party" as one whose personal right or pecuniary interests have been affected. State v. Taylor, 150 Wn.2d 599,

² RAP 3.1 provides, “Only an aggrieved party may seek review by the appellate court.”

80 P.3d 605 (2003), citing, State ex rel. Simeon v. Superior Court, 20 Wn.2d 88, 90, 145 P.2d 1017 (1944). The defendant's pecuniary interests are unaffected in this line of argument. He does not contend that he should not have to reimburse the money; rather his contention is he is being made to pay the wrong party. If there is an "aggrieved" party, it is the tribes and not the defendant.

Finally, defendant cannot claim that the State was not entitled to restitution as a victim in this case where his plea statement reads, "In Pierce County WA. Between 1/1/00 through 3/18/02 I stole Geoducks *from the State WA.*" CP 26-30.

This court should affirm the restitution award entered for all parties. If any of the tribes feel the State was improperly included in this award then they may seek civil remedies. The defendant does not have standing to raise this issue for the tribe in his criminal appeal.

D. CONCLUSION

The trial court awarded the most conservative amount of damages that it could in this case. Ultimately, this defendant still realized a profit from his criminal enterprise. This court should affirm the trial court's

determination of restitution and allow the victims to negotiate the allocation of funds.

DATED: June 28, 2005

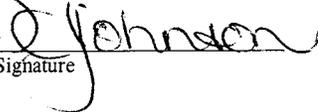
GERALD A. HORNE
Pierce County
Prosecuting Attorney



MICHELLE LUNA-GREEN
Deputy Prosecuting Attorney
WSB # 27088

Certificate of Service:

The undersigned certifies that on this day she delivered by U.S. mail or ABC-LMI delivery to the attorney of record for the appellant and appellant c/o his attorney true and correct copies of the document to which this certificate is attached. This statement is certified to be true and correct under penalty of perjury of the laws of the State of Washington. Signed at Tacoma, Washington, on the date below.

6/28/05 
Date Signature

FILED
CLERK OF COURTS
05 JUL 28 PM 1:35
STATE OF WASHINGTON
BY _____
CLERK

APPENDIX “A”

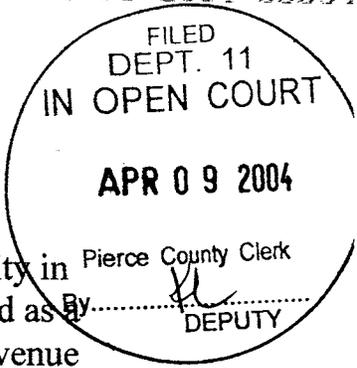
Declaration of William L. Omais



02-1-05810-0 20821386 DCLR 04-12-04

02-1-05810-0

F WILLIAM L OMAITS Tobin



ed from Western Washington University in March of 1972, majoring in Accounting. In June of 1972, I was hired as a Criminal Investigator with the Seattle, WA office of the Internal Revenue Service, and continued in that profession until retirement in June of 2000. During my employment as a Criminal Investigator, I assisted the U.S. Attorney's Office in numerous Task Force investigations, conducted jointly with the FBI, Postal Inspectors, U.S. Customs, and other Federal, State, and Local law enforcement agencies. These investigations, at times, were both domestic and international in scope and involved income tax fraud, public corruption, extortion, bid rigging, mail fraud, offshore accounts, embezzlement, estate and inheritance matters, bankruptcy, narcotics trafficking, timber theft, insurance fraud, stock account manipulation, perjury, and money laundering schemes. During these investigations I routinely determined the true and correct taxable income, using generally accepted accounting principles, for individuals, partnerships, and corporations. Many of these income calculations were determined from incomplete or inaccurate financial records maintained by the taxpayer, and supported by third party witness statements and documents. I have testified extensively before Federal Grand Juries and in criminal trials as case agent and government witness explaining complex financial transactions and computations. I held a Top Secret security clearance for the last eight years of my federal career.

Since October of 2002, I have been licensed in the State of Washington as a Private Investigator, specializing in Forensic Accounting and Financial Investigations. During this time I have assisted both Criminal and Civil Prosecutors and Criminal Defense Attorneys with accounting and financial issues which directly impacted their respective cases.

In March of 2003, I was hired by the Washington State Department of Fish and Wildlife (WDFW) to determine the closest estimate of the total pounds and the sales value of stolen and/or poached Geoduck and Crab during the time period January 2000 through March 18, 2002, by Doug Tobin and Toulok Inc. (Toulok). Generally accepted accounting principles and conservative number calculations were used in determining the figures discussed in this declaration. The computations showed the total net weight of stolen Geoduck to be 196,462 pounds with a net sales value of

\$1,272,846.03, as shown on page 10, Attachment #1. This poundage total does not include the 64,577 pounds of Geoduck that Toulok purchased on Fish Tickets from other Native American Harvesters. The computations also showed the total net weight of poached Crab to be 72,594 pounds with a net sales value of \$198,305.20, as shown on page 7, Attachment # 2. This net Crab weight does not include the 45,802 pounds of Crab purchased from other Native and Non-Native Crab harvesters.

The aforementioned totals were determined from invoices and other sales records, witness statements and Airway Freight Bills obtained by WDFW agents Kevin Harrington, Paul Berger, Ed Volz, and Bill Jarmon through search warrants, subpoenas and cooperative third party witnesses. Most of the sales invoices were secured from Toulok records during the search warrant and subsequent investigation. The Toulok sales invoices were, at best, incomplete. The invoices were not sequentially numbered, some invoices used the date or Airway Freight Billing number as the invoice number, and, on some occasions, the same invoice number (usually date of sale) was used as the invoice number on different invoices. Additional documents and witness statements were obtained from Stacey Tobin (Toulok employee, co-defendant, and daughter of Doug Tobin), Julian Ng and Jeff Abulet of Clear Bay Seafood's in Vancouver, B. C., Jack Li of Daisun International Seafood's Ltd. in Richmond B.C., Carl Chau of Ocean Harvesters Co. in Covina, CA., Bill Shu of Five Oceans Seafood in El Toro, CA, former Toulok employees, co-defendants and others. Information emanating from these witness statements was used in determining some of the estimated dollar values outlined below.

The Toulok sales invoices used in this calculation showed that Doug Tobin sold his stolen Geoduck and poached Crab to wholesalers. In some instances, the actual Toulok sales invoice was not available to determine actual price per pound and total sales value of Geoduck. In these instances, the purchaser's sales invoice to the subsequent buyer was used to determine pounds and dollar value for Toulok. For these invoices, the price per pound was taken from the Toulok sales invoice with the closest sales date. Sometimes, Airway Freight Bills were the only evidence available to document Toulok sales to customers. In these instances, we determined that 10-15% of the total weight included the packing and shipping boxes. Therefore, in determining the correct pounds, only 85% of the total pounds on the Airway Freight Bill were used for this calculation. The Toulok sales price per pound used on the Airway Freight Bill was determined, monthly,

by adding together the price per pound taken from each actual Toulok sales invoice for that particular month and dividing the total number by the number of sales invoices, to arrive at the average monthly price per pound. This average monthly price per pound was then multiplied by 85% of the total Airway Freight Bill pounds to determine the dollar value of said pounds. The number of estimated sales invoices used to determine the total pounds and dollar value of stolen Geoduck is 25% of the total. The remaining 75% came from actual Toulok sales invoices.

Another method of showing the dollar loss to the State, is to use the State of Washington Department of Natural Resources (DNR) South Puget Sound Geoduck auction prices. The South Puget Sound Geoduck Region is any area South of the North tip of Vashon Island. About every six months, DNR auctions off harvesting rights on different Geoduck tracts they manage. This auction information is public record and shows the harvest period, location of the DNR tract, and the average bid price per pound. During the time period January 1, 2000 through March 18, 2002, three auctions were held for DNR tracts in the South Puget Sound Region. The harvest period, location, and average price per pound for these tracts are as follows:

<u>Harvest Period</u>	<u>Location</u>	<u>Bid Price</u>
02/01/00-03/31/00	Point Robinson	\$4.59
	Quartermaster Harbor	
04/01/00-07/31/00	Point Robinson	3.92
09/01/01-12/31/01	Mahnckes-West side of McNeil Island	3.80

As shown in Attachment #3 (Toulok Seafood-DNR Monthly Value) Tobin would have paid DNR \$764,408.40 if he had legally purchased the 196,412 pounds of South Puget Sound Geoduck at bid price. This value was determined by multiplying the net stolen monthly pounds by the bid price, closest in time to the appropriate harvest period.

In determining the total pounds and net sales value of poached Crab, there were instances when the actual Toulok sales invoice was not available. In these instances the price per pound and pounds sold were "backed into." An example of this method for determining the estimated pounds and price per pound, would be the only document located to evidence a Crab sale was the purchaser's cancelled check deposited into the Toulok checking account. The purchaser stated the checks were for Crab purchased from Toulok. The

pounds were determined by dividing the price per pound from the most recent Toulok Crab sales invoice into the amount of the check. In other instances, similar techniques used in determining the Geoduck totals from purchaser's invoices were employed in the Crab calculations. The total number of estimated calculations used to determine the total pounds and dollar amount of poached Crab is 21%. The remaining 79% came from actual Toulok sales invoices and/or sales journal.

I, William L. Omaitis, certify that under penalty of perjury according to the laws of the State of Washington, the above declaration is true and accurate to the best of my knowledge.

Date: 2/13/04



William L. Omaitis, PI # 1949
Forensic Accountant

12/7/2003 -- Toulok Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
2000						
01/03/00	Clear Bay /Nor Cal	Invoice #NCS99125	7695	\$2,596.00	412	
01/04/00	Clear Bay	Invoice #000104	6404	\$13,584.00	1698	
01/09/00	Clear Bay	Invoice #090100	6406	\$8,200.00	1025	
01/09/00	Ranch 99	Invoice #74763	3874	\$637.00	98	
01/12/00	Clear Bay	Invoice #120100	6408	\$6,096.00	762	
01/12/00	Ranch 99	Invoice #74764	3875	\$656.50	101	
01/18/00	Ranch 99	Invoice #74767	3878	\$728.00	112	
01/19/00	Clear Bay/Nor-Cal	Invoice #NCS2004	7696	\$6,124.00	1008	
01/19/00	Clear Bay	Invoice #011900	6410	\$924.00	231	
01/20/00	Clear Bay/Nor-Cal	Invoice #NCS2006	7697	\$4,800.00	750	
01/23/00	Nor-Cal	AWB-AK 027-31178545**	5474	\$644.30	85	
01/26/00	Clear Bay	Invoice 260100	6411	\$72.00	18	
01/26/00	Ranch 99	Invoice #74773	3884	\$741.00	114	
01/27/00	Clear Bay/Nor-Cal	Invoice #NCS2010	7698	\$1,600.00	300	
02/25/00	Ranch 99	Invoice #74790	3893	\$315.00	50	
04/07/00	Clear Bay	Invoice #04072000	6413	\$561.00	187	
04/07/00	Clear Bay/Nor-Cal	Invoice #NCS2030	7700	\$3,200.00	550	
04/11/00		FT's (5)				1,328
04/12/00		FT's (6)				727
04/12/00	Nor-Cal	AWB-AK 027-07636683**	5189	\$4,088.34	678	
04/12/00	Clear Bay/Nor-Cal	Invoice #NCS2031	6547	\$5,500.00	1000	
04/17/00		FT's (2)				258
04/18/00		FT's (4)				713
04/18/00	Clear Bay	Invoice #200418	6415	\$1,932.00	552	
04/18/00	Clear Bay/Nor-Cal	Invoice #NCS2033	7702	\$1,050.00	200	
04/19/00		FT's (5)				807
04/20/00	Clear Bay/Nor-Cal	Invoice #NCS2035	6545	\$5,900.00	1100	
04/20/00	Clear Bay	Invoice #200420	6417	\$1,050.00	300	
04/21/00	Clear Bay/FiveO	Invoice # FOSS 2001	8061	\$725.00	150	
04/24/00		FT's (4)				723
04/24/00	Clear Bay/FiveO	Invoice # FOSS 2002	none	\$960.00	160	
04/24/00	Clear Bay	Ledger & Customs	6418	\$4,239.00	942	
04/25/00		FT's (5)				1,002
04/25/00	Clear Bay/Nor-Cal	Invoice #NCS2037	6544	\$1,000.00	200	
04/26/00		FT's (6)				751
04/26/00	Clear Bay	Invoice #260400	6420	\$6,402.50	985	
04/26/00	Clear Bay/FiveO	Invoice # FOSS 2003	8062	\$1,320.00	240	
04/30/00		FT's (2)				461
05/01/00		FT's (2)				329
05/01/00	Clear Bay	Invoice #200501	6422	\$1,000.00	250	
05/02/00		FT's (3)				204
05/02/00	Clear Bay/FiveO	Invoice #22678	4503	\$1,520.00	280	
05/02/00	Nor-Cal	AWB-AK 027-07636764**	6610	\$2,629.21	467	
05/03/00		FT's (2)				255
05/04/00	Clear Bay	Invoice #200504	6424	\$400.00	100	
05/05/00	Clear Bay	Invoice #050500	6426	\$4,426.50	681	
05/07/00		FT's (4)				432
05/07/00	Clear Bay	Invoice #20000507	6428	\$4,498.00	692	

12/7/2003 Toulok Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
05/08/00	Clear Bay/FiveO	Invoice # FOSS 2005	8063	\$1,520.00	330	
05/09/00		FT's (5)				557
05/09/00	Nor-Cal	AWB-AK 027-07636823**	6605	\$1,666.48	296	
05/09/00	Clear Bay	Invoice #20000905	6430	\$4,732.00	728	
05/09/00	Nor-Cal	AWB-AK 027-62458211**	6608	\$2,415.27	429	
05/10/00		FT's (4)				560
05/14/00	Clear Bay/FiveO	Invoice 22768	4506	\$360.00	120	
05/14/00	Clear Bay	Invoice #200514	6432	\$2,600.00	650	
05/15/00		FT's (1)				105
05/16/00		FT's (3)				698
05/16/00	Clear Bay	Invoice #160500	6434	\$2,704.00	416	
05/17/00		FT's (1)				2,542
05/17/00	Clear Bay	Invoice #200517	6436	\$11,962.50	2175	
05/18/00		FT's (3)				8,736
05/18/00	Clear Bay/Nor-Cal	Invoice #NCS2049	6540	\$750.00	150	
05/18/00	Clear Bay/FiveO	Invoice # FOSS 2006	8064	\$1,180.00	200	
05/18/00	Clear Bay	Invoice #18052000	6438	\$40,180.00	8036	
05/19/00	Clear Bay/Nor-Cal	Invoice #NCS2050	7707	\$4,375.00	740	
05/21/00		FT's (1)				195
05/21/00	Clear Bay/Nor-Cal	Invoice #NCS2051	6538	\$800.00	160	
05/22/00	Clear Bay	Invoice #220500	6440	\$4,043.00	622	
05/23/00	Clear Bay	Invoice #200523	6442	\$3,162.50	575	
05/24/00	Clear Bay/Nor-Cal	Invoice #NCS2052	6537	\$1,515.00	303	
05/25/00	Clear Bay	Invoice #200525	6444	\$1,650.00	300	
05/25/00	Clear Bay	Invoice #052500	6446	\$2,775.50	427	
05/29/00	Clear Bay	Invoice #290500	6448	\$6,097.00	938	
05/31/00	Clear Bay	Invoice #310500	6492	\$3,373.50	519	
06/01/00	Clear Bay	Invoice #06012000	6450	\$975.00	150	
06/05/00	Clear Bay	Invoice #200601	6054	\$9,665.50	1487	
06/08/00	Clear Bay	Invoice #060800	6452	\$9,399.00	1446	
06/10/00	Clear Bay	Invoice #200610	6454	\$4,225.00	650	
06/12/00	Clear Bay	Invoice #200612	6048	\$4,095.00	630	
06/15/00	Clear Bay	Invoice #150600	6456	\$4,875.00	750	
06/18/00	Clear Bay	Invoice #200618	6044	\$7,020.00	1080	
06/21/00	Clear Bay	Invoice #200621	6458	\$3,835.00	590	
06/22/00	Clear Bay	Invoice #22062000	6460	\$7,284.00	1214	
07/02/00	Clear Bay	Invoice #200702	6461	\$3,510.00	540	
07/07/00	Clear Bay	Purchase Ledger***	6394	\$2,172.00	300	
07/11/00	Clear Bay	Invoice #200711	6464	\$2,512.50	335	
07/13/00	Clear Bay	Invoice #200713	6040	\$5,587.50	745	
07/16/00	Clear Bay	Invoice #200716	6037	\$7,875.00	1050	
07/18/00	Clear Bay	Invoice #200718	6034	\$2,887.50	385	
07/19/00	Clear Bay	Invoice #563805	6031	\$4,488.00	748	
07/23/00	Clear Bay	Invoice #200723	6028	\$3,937.50	525	
07/24/00		FT's (1)				558
07/24/00	Clear Bay	Invoice #200724	6025	\$6,900.00	920	
07/25/00	Clear Bay	Invoice #200725	6022	\$8,175.00	1090	
08/02/00	Clear Bay	Invoice #200802	6466	\$4,875.00	650	
08/06/00		FT's (1)				686
08/07/00	Clear Bay	Invoice #2000807	6016	\$5,145.00	686	

12/7/2003 Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
08/09/00	Clear Bay	Purchase Ledger***	6395	\$4,222.80	552	
08/11/00	Nor-Cal	Invoice # NCS 200811	4761	\$2,925.00	450	
08/11/00	Clear Bay	Invoice #08112000	6468	\$5,500.50	579	
08/14/00	Clear Bay	Invoice #14082000	6010	\$8,863.50	933	
08/15/00	Nor-Cal	Invoice # NCS 200815	4762	\$2,872.50	390	
08/22/00	Clear Bay	Ledger & Customs	6469	\$15,400.00	2200	
08/23/00	Nor-Cal	Invoice #NCS200823	4763	\$4,025.00	550	
08/23/00	Clear Bay	Invoice #200823	6007	\$1,800.00	240	
08/29/00	Dakon	Invoice 082800	7162	\$3,480.00	480	
08/29/00	Clear Bay	Invoice #200829	6004	\$4,350.00	580	
08/30/00	Clear Bay	Purchase Ledger***	6396	\$8,927.55	1167	
09/03/00	Clear Bay	Ledger & Customs	6470	\$4,002.00	667	
09/05/00	Clear Bay	Invoice #200905	6001	\$2,962.50	395	
09/06/00	Clear Bay	Ledger & Customs	6471	\$6,114.00	1019	
09/10/00	Nor-Cal	Invoice # NCS 200910	4862	\$7,320.00	850	
09/11/00	Nor-Cal	Invoice #NCS200911	4759	\$1,050.00	150	
09/11/00	Clear Bay	Invoice #200911	6473	\$8,100.00	1080	
09/13/00	Clear Bay	Invoice #200913	5998	\$2,550.00	340	
09/18/00	Nor-Cal	Invoice NCS 200918	4751	\$4,550.00	550	
09/19/00	Nor-Cal	Invoice #NCS200919	4752	\$3,315.00	510	
09/19/00	Clear Bay	Invoice #200919	5995	\$1,875.00	250	
09/22/00	Ranch 99	Invoice #99RM006	3925	\$937.50	150	
09/27/00	Nor-Cal	Invoice #NCS200927	4753	\$4,050.00	500	
09/27/00	Clear Bay	Invoice #200927	5992	\$795.00	106	
09/28/00	Nor-Cal	Invoice #NCS 200928	4742	\$4,100.00	600	
09/28/00	Clear Bay	Invoice #200928	6475	\$4,875.00	650	
10/01/00	Nor-Cal	Invoice #NCS201001	4746	\$5,705.00	740	
10/02/00	Clear Bay	Invoice #201002	5986	\$1,500.00	200	
10/04/00	Dakon	Invoice #563906	7201	\$3,140.00	440	
10/04/00	Clear Bay	Invoice #201004	5983	\$3,300.00	440	
10/05/00	Wong Tung Sfd.	Invoice #563840	1534	\$593.75	95	
10/05/00	Clear Bay	Invoice #201005	5980	\$5,850.00	780	
10/10/00	Clear Bay	Invoice #201010	5977	\$6,292.50	839	
10/12/00	Nor-Cal	Invoice #NCS201012	4851	\$1,250.00	200	
10/12/00	Clear Bay	Invoice #201012	5974	\$3,900.00	520	
10/13/00	Clear Bay	Invoice #201013	5971	\$2,775.00	370	
10/17/00	Clear Bay	Invoice #201017	5968	\$1,350.00	180	
10/18/00	Nor-Cal	Invoice #NCS201018	4852	\$4,675.00	700	
10/19/00	Clear Bay	Invoice #101900	5965	\$10,417.50	1389	
10/23/00	Dakon	Invoice #56390G	7326.1	\$3,370.00	540	
10/26/00	Ken Lee	Dive record-Poached	5384	\$2,895.00	386	
10/29/00	Clear Bay	Invoice #201029	5962	\$3,750.00	500	
10/29/00	Clear Bay	Invoice # FOSS 2008	8066	\$1,200.00	200	
10/31/00	Nor-Cal	Invoice #201031	4754	\$1,250.00	200	
10/31/00	Clear Bay	Invoice # FOSS 2009	8067	\$1,850.00	300	
10/31/00	Clear Bay	Invoice #201031	5959	\$4,125.00	550	
11/02/00	Wong Tung Sfd.	Invoice #563847	1537	\$910.00	140	
11/02/00	Clear Bay	Invoice # FOSS 2010	8068	\$1,125.00	150	
11/02/00	Clear Bay	Invoice #201102	5956	\$675.00	90	
11/04/00	Wong Tung Sfd.	Invoice #563848	1538	\$707.50	159	
11/06/00	Clear Bay	Invoice # FOSS 2011	8069	\$2,467.50	329	
11/06/00	Ken Lee	Dive record-Poached		\$4,199.25	509	
11/07/00	Nor-Cal	Invoice #201106	4849	\$1,975.00	300	

12/7/2003 Toulok Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
11/08/00	Dakon	Invoice #56392G	7198	\$4,750.00	700	
11/13/00	Clear Bay	Invoice # FOSS 2012	8070	\$3,312.50	450	
11/13/00	Nor-Cal	Invoice #NCS201113	4847	\$2,587.50	350	
11/13/00	Clear Bay	Invoice #201113	5953	\$4,650.00	620	
11/14/00	Clear Bay	Invoice # FOSS 2013	8071	\$2,250.00	300	
11/16/00	Clear Bay	Invoice # FOSS 2014	8072	\$3,550.00	500	
11/16/00	Nor-Cal	Invoice #NCS201116	4848	\$3,012.50	450	
11/16/00	Clear Bay	Invoice #201116	5950	\$1,257.00	170	
11/22/00	Dakon	Invoice #105	7191	\$4,440.00	480	
11/26/00	Clear Bay	Invoice # FOSS 2015	8073	\$925.00	150	
11/26/00	Clear Bay	Invoice #201126	5947	\$1,612.50	215	
11/28/00	Clear Bay	Invoice #201128	5944	\$1,350.00	180	
12/01/00	Clear Bay	Invoice # FOSS 2016	8074	\$2,400.00	400	
12/01/00	Clear Bay	Invoice # 201201	5941	\$4,440.00	592	
12/05/00	Dakon	Invoice #106	7262	\$4,000.00	550	
12/05/00	Clear Bay	Invoice # FOSS 2017	8075	\$3,900.00	550	
12/07/00	Clear Bay	Invoice # FOSS 2018	8076	\$2,625.00	350	
12/07/00	Nor-Cal	Invoice #NCS201207	4846	\$4,262.50	650	
12/07/00	Clear Bay	Invoice #201207	5938	\$892.50	119	
12/12/00	Clear Bay	Invoice # FOSS 2019	8077	\$1,125.00	150	
12/12/00	Clear Bay	Invoice #201212	5935	\$1,650.00	220	
12/13/00	Dakon	Cancelled Check #1383	7239	\$3,000.00	400	
12/13/00	Clear Bay	Invoice # FOSS 2020	8078	\$1,950.00	300	
12/13/00	Clear Bay	Invoice #201213	5932	\$2,325.00	310	
12/30/00	Clear Bay	Invoice FOSS 2021	8079	\$1,725.00	250	
12/31/00	Clear Bay	Invoice #311200G	5928	\$2,784.00	464	
2001						
01/04/01	Nor-Cal	Invoice #NCS210104	4844	\$3,492.50	550	
01/04/01	Clear Bay	Invoice #461708	6476	\$609.00	203	
01/05/01	Clear Bay/FiveO	Invoice # FOSS 2101	8080	\$4,270.00	600	
01/05/01	Clear Bay/FiveO	Invoice # FOSS 2102	8081	\$1,645.00	250	
01/08/01	Clear Bay/FiveO	Invoice # FOSS 2103	8082	\$1,327.50	200	
01/08/01		FT's (1)				152
01/08/01	Clear Bay/FiveO	Invoice # FOSS 2104	8083	\$2,020.00	300	
01/08/01	Clear Bay	Invoice #210108	5925	\$2,137.50	285	
01/09/01		FT's (1)				422
01/09/01	Clear Bay	Invoice #210109	5922	\$4,200.00	560	
01/09/01	Nor-Cal	Invoice #NCS210109	4843	\$3,592.50	550	
01/10/01	Clear Bay/FiveO	Invoice # FOSS 2105	8084	\$1,442.50	200	
01/11/01	Clear Bay/FiveO	Invoice #27078	4495	\$1,016.00	160	
01/12/01	Clear Bay/FiveO	Invoice # FOSS 2106	8085	\$1,442.50	200	
01/12/01	Clear Bay	Invoice #210112	5919	\$2,077.50	277	
01/15/01	Clear Bay/FiveO	Invoice # FOSS 2107	8086	\$1,125.00	150	
01/15/01	Nor-Cal	Invoice #NCS210115	4841	\$1,587.50	250	
01/15/01	Clear Bay	Invoice #210115	5916	\$4,560.00	608	
01/19/01	Nor-Cal	Invoice #NCS210119	4842	\$1,052.50	150	
01/22/01	Clear Bay/FiveO	Invoice # FOSS 2108	8087	\$2,430.00	350	
01/22/01	Nor-Cal	Invoice #NCS210122	4840	\$2,075.00	300	
01/22/01	Clear Bay	Invoice #210122	5913	\$3,750.00	500	
01/23/01		FT's (1)				239

12/7/2003 Toulok Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
01/23/01	Clear Bay/FiveO	Invoice # FOSS2109	8088	\$3,375.00	450	
01/23/01	Nor-Cal	Invoice #NCS210123	4836	\$620.00	100	
01/23/01	Clear Bay	Invoice #210123	5910	\$1,927.50	257	
01/24/01	Clear Bay	Invoice #210124	5907	\$975.00	130	
01/24/01	Nor-Cal	Invoice #NCS210124	4839	\$2,745.00	450	
01/25/01	Dakon	Invoice #240101	7179	\$1,300.00	200	
01/30/01	Clear Bay	Invoice #210130	5904	\$2,715.00	362	
02/11/01	Clear Bay/FiveO	Invoice # FOSS 2110	8089	\$4,350.00	700	
02/13/01	Clear Bay/ FiveO	Invoice # FOSS 2111	8090	\$1,850.00	300	
02/13/01	Clear Bay	Invoice #210213	5900	\$2,750.00	500	
02/19/01	Clear Bay/FiveO	Invoice #27308	4575	\$4,995.00	690	
02/19/01	Clear Bay/FiveO	Invoice # FOSS 2112	8091	\$2,750.00	450	
02/20/01	Dakon	Invoice #200201	7172	\$1,500.00	200	
02/21/01	Dakon	Invoice #210201	7173	\$1,910.00	259	
02/22/01	Smoki Foods	Invoice #98856T	5793	\$5,080.00	720	
02/26/01	Clear Bay	Invoice #210226	5897	\$1,027.50	137	
02/27/01	Clear Bay/FiveO	Invoice # FOSS 2113	8092	\$1,500.00	200	
02/27/01	Nor-Cal	Invoice #NCS210227	4837	\$3,480.00	600	
02/27/01	Clear Bay	Invoice #210227	5894	\$577.50	77	
02/28/01	Smoki Foods	S/O 3763C	5788/89	\$6,000.00	1200	
03/01/01	Clear Bay	Invoice #0301	5891	\$4,087.50	545	
03/03/01	Clear Bay/FiveO	Invoice # FOSS 2114	8093	\$3,450.00	550	
03/04/01	Clear Bay	Invoice # CB03-04-01	2060	\$5,250.00	750	
03/05/01	Clear Bay/FiveO	Invoice # FOSS 2115	8094	\$815.00	165	
03/06/01	Nor-Cal	AK AWB 3117 8696**	6702	\$1,386.66	242	
03/06/01	Clear Bay/FiveO	Invoice # FOSS 2116	8095	\$1,900.00	300	
03/07/01		FT's (1)				4,689
03/07/01	Smoki Foods	Toulok Invoice	2638	\$4,935.00	987	
03/08/01	Nor-Cal	AK AWB 3117 8663**	6704	\$2,498.28	436	
03/08/01	Nor-Cal	AK AWB 3117 8361**	6700	\$1,667.43	291	
03/08/01	Clear Bay/FiveO	Invoice # FOSS 2117	8096	\$2,885.00	435	
03/08/01	Clear Bay	Invoice #CB03-08-01	5888	\$15,526.50	2823	
03/10/01	Clear Bay/FiveO	Invoice # FOSS 2118	8097	\$630.00	90	
03/12/01	Nor-Cal	AK AWB 3117 8722**	6707	\$1,667.43	291	
03/12/01	Clear Bay/FiveO	Invoice # FOSS 2119	8098	\$1,050.00	150	
03/12/01	Clear Bay	Invoice #CB03-12-01	5885	\$5,978.00	854	
03/13/01	Nor-Cal	AK AWB 3117 8744**	5492	\$2,171.67	379	
03/13/01	Clear Bay/FiveO	Invoice # FOSS 2120	8099	\$2,149.00	408	
03/14/01		FT's (2)				7,683
03/14/01	Smoki Foods	Toulok Invoice	5679	\$8,070.00	1614	
03/15/01	Nor-Cal	AK AWB 3117 8372**	6711	\$3,609.09	630	
03/15/01	Clear Bay	Invoice #CB03-15-01	5882	\$22,935.00	4170	
03/16/01	Clear Bay/FiveO	Invoice # FOSS 2121	8100	\$3,550.00	650	
03/20/01	Smoki Foods	Toulok Invoice	5729	\$1,037.50	207	
03/21/01		FT's (3)				766
03/21/01	Nor-Cal	AK AWB 3117 8420**	6696	\$830.85	145	
03/21/01	Clear Bay	Invoice # 210321	5879	\$4,087.50	545	
03/22/01		FT's (3)				789
03/22/01	FiveO/Ocean Hvstr	Invoice #FOSS 2122	8101	\$750.00	100	
03/22/01	Clear Bay	Invoice #210322	5876	\$2,167.50	289	
03/23/01	Nor-Cal	AK AWB 3990 1002**	6698	\$3,162.96	552	

12/7/2003 -- Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
03/23/01	Clear Bay/FiveO	Invoice # FOSS 2123	8102	\$2,874.00	533	
03/27/01		FT's (2)				6,611
03/27/01	Clear Bay	Invoice #CB03-27-01	5873	\$25,877.50	4705	
03/27/01	Smoki Foods	Toulouk Invoice	5690	\$3,690.00	738	
03/28/01		FT's (3)				681
03/28/01	Clear Bay/FiveO	Invoice # FOSS 2124	8103	\$2,700.00	450	
03/28/01	Nor-Cal	Invoice #NCS 2211	7713	\$10,000.00	1900	
03/29/01	Smoki Foods	Toulouk Invoice	2636	\$5,186.50	943	
03/29/01	Dakon	Invoice #290301	2383	\$910.00	140	
03/30/01	Clear Bay	Invoice #210330	5870	\$3,937.50	525	
04/03/01		FT's (1)				3,116
04/03/01	Smoki Foods	Invoice # 3943C	5835	\$2,200.00	440	
04/03/01	Clear Bay	Invoice #210403	5867	\$23,370.00	3116	
04/04/01	Clear Bay	Invoice #210404	5863	\$915.00	122	
04/05/01		FT's (1)				4,314
04/08/01	Clear Bay	Invoice #210408	5860	\$32,355.00	4314	
04/10/01		FT's (1)				806
04/10/01	Clear Bay	Invoice #210410	5857	\$21,217.50	2829	
04/11/01		FT's (1)				4,140
04/11/01	Smoki Foods	S/O:4000C	5823	\$1,200.00	240	
04/11/01	Dakon	Invoice #110401	2387	\$4,169.00	667	
04/11/01	Nor-Cal	Invoice #110401	4835	\$1,554.00	348	
04/12/01		FT's (1)				3,247
04/12/01	Clear Bay	Invoice #210412	5854	\$18,727.50	2497	
04/13/01	Clear Bay/Nor-Cal	Invoice #NCS2115	6533	\$3,500.00	700	
04/17/01	Dakon	Invoice # 160401	2384	\$4,550.00	650	
04/17/01	Smoki Foods	Toulouk Invoice	5677	\$5,130.00	902	
04/18/01	Dakon	Invoice # 180401	7243	\$3,900.00	650	
04/18/01	Nor-Cal	Invoice #180401	4838	\$1,091.00	297	
04/24/01	Clear Bay/FiveO	Invoice #FOSS 2125	8104	\$1,560.00	240	
04/25/01	Nor-Cal	AWB-AK 027-39901050**	6687	\$581.28	84	
04/26/01	Smoki Foods	Invoice # RS 101	5685	\$3,100.00	574	
05/18/01	Dakon	Invoice # 180501	7253	\$4,025.00	650	
05/18/01	Nor-Cal	Invoice #180501	4834	\$4,300.00	750	
05/21/01	Clear Bay/FiveO	Invoice #27838	4501	\$3,875.00	500	
05/29/01	Clear Bay/FiveO	Invoice #27848	4502	\$5,125.00	750	
06/03/01		FT's (1)				371
06/04/01		FT's (1)				514
06/05/01	Dakon	Check stub # 1671 *	7229	\$1,520.00	265	
06/05/01	Nor-Cal	Invoice #050601	4833	\$4,251.00	742	
06/07/01	Nor-Cal	Invoice #38801186	4832	\$3,875.00	656	
06/08/01	Daisun/Ocean Hvstr	Invoice #Oh060801	5349	\$1,650.00	400	
06/10/01	Nor-Cal	Invoice #100601	4831	\$2,210.00	400	
06/12/01	Daisun/Ocean Hvstr	Invoice #Oh061201	4141	\$4,057.00	599	

12/7/2003 Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
06/17/01	Daisun/Ocean Hvstr	Invoice #Oh061701	4136	\$1,910.00	430	
06/20/01	Nor-Cal	Invoice #200601	4828	\$3,450.00	550	
06/26/01	Daisun	Invoice # none	5338	\$2,725.00	450	
06/27/01	Nor-Cal	Invoice #270601	4827	\$7,425.00	1200	
06/28/01	Nor-Cal	Invoice #280601	4825	\$1,462.50	195	
06/29/01	Nor-Cal	Invoice #280601	4826	\$2,040.00	480	
07/01/01	Nor-Cal	Invoice #280601	4825	\$3,025.00	500	
07/02/01	Daisun	Invoice #020701	5341	\$1,320.00	330	
07/03/01		FT's (1)				465
07/03/01	Daisun/Ocean Hvstr	Invoice #Oh070301	4123	\$2,500.00	450	
07/09/01	Nor-Cal	Invoice #0027	4822	\$4,250.00	800	
07/10/01	Daisun	Invoice # 71001	5335	\$2,986.50	462	
07/11/01	Nor-Cal	Invoice #71101	4821	\$3,000.00	400	
07/13/01	Nor-Cal	Invoice #71301	4820	\$2,075.00	450	
07/16/01	Nor-Cal	Invoice #3117 8486	4819	\$4,512.50	700	
07/17/01	Daisun/Ocean Hvstr	Invoice #Oh071701	4150	\$2,250.00	460	
07/17/01	Nor-Cal	Invoice #3990 1245	4818	\$2,900.00	500	
07/18/01	Nor-Cal	Invoice #3990 1234	4817	\$3,300.00	560	
07/23/01	Daisun	Invoice # none	5329	\$3,700.00	880	
7/32/2001	Daisun	Invoice # none	5332	\$2,475.00	510	
08/01/01	Daisun/Ocean Hvstr	AK AWB 2181 7342**	5602	\$820.80	144	
08/02/01	Daisun/Ocean Hvstr	Invoice #Oh080201	4160	\$1,592.50	245	
08/03/01	Daisun	Invoice dated 8/3/01	5324	\$1,631.50	271	
08/07/01	Daisun	Invoice dated 8/7/01	5321	\$2,894.00	598	
08/08/01	Daisun	Invoice dated 8/8/01	5317	\$3,963.00	725	
08/09/01	Nor-Cal	Invoice #3117 8490	4816	\$4,514.00	710	
08/13/01	Daisun	Invoice dated 8/13-01	5314	\$6,155.00	1085	
08/14/01	Daisun	Invoice dated 8/14/01	5311	\$5,384.00	928	
08/16/01	Daisun	Invoice dated 8/16/01	5308	\$4,760.00	832	
08/18/01	Daisun	Invoice dated 8/18/01	5305	\$2,093.00	381	
08/21/01	Daisun	Invoice dated 8/21/01	5302	\$5,385.00	935	
08/26/01	Nor-Cal	Invoice #3990 1260	4815	\$2,815.00	515	
08/27/01	Nor-Cal	Invoice #3117 8475	4814	\$3,525.00	600	
08/28/01	Daisun	Invoice # 2181 7530	5299	\$2,450.00	350	
08/28/01	Nor-Cal	Invoice #3990 0162	4813	\$2,148.00	441	
09/05/01	Daisun	Invoice dated 09-05-01	5296	\$5,000.00	950	
09/06/01	Daisun	Invoice dated 09-06-01	5293	\$705.00	210	
09/09/01	Nor-Cal	Invoice #3990 1293	4812	\$4,073.00	841	
09/12/01	Nor-Cal	Invoice dated 9/12/01	4811	\$4,023.00	791	
09/14/01	Nor-Cal	Invoice # 123321	4810	\$1,950.00	300	
09/15/01	Nor-Cal	Invoice # 91501	4809	\$1,325.00	260	
09/17/01	Nor-Cal	Invoice # : 3990 0173	4808	\$5,410.00	1270	
09/22/01	Wong Tung Sfd.	Invoice #461734	6098	\$485.00	97	
09/22/01	Daisun/Ocean Hvstr	Invoice #Oh092201	5287	\$270.00	135	
09/22/01	Nor-Cal	Invoice #3990 0184	4807	\$2,835.00	670	
09/25/01	Daisun	Invoice dated 9/25/01	5290	\$1,744.00	328	
09/26/01	Nor-Cal	Invoice # : 3990 0195	4806	\$3,100.00	600	
09/27/01	Nor-Cal	Invoice #3990 0206	4805	\$3,210.00	600	
09/29/01	Daisun	Invoice dated 09-29-01	5284	\$1,930.00	640	
09/30/01	Nor-Cal	Invoice # : 3990 0210	4804	\$3,160.00	645	

12/7/2003 Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
10/03/01	Daisun	Invoice dated 10-3-01	5281	\$1,525.00	650	
10/04/01	Nor-Cal	Invoice # 3990 0221	4803	\$3,365.00	690	
10/07/01		FT's (1)				424
10/07/01	Wong Tung Sfd.	Invoice # 461736	1555	\$400.00	80	
10/07/01	Daisun	Invoice dated 10-7-01	5279	\$3,575.00	650	
10/08/01	Nor-Cal	Invoice #3990 0243	4802	\$5,405.00	1035	
10/09/01	Daisun	Invoice dated 10-09-01	5276	\$3,562.50	1125	
10/10/01	Clear Bay	Invoice # 211010	5849	\$6,624.00	1104	
10/11/01	Nor-Cal	Invoice #3990 0254	4801	\$3,250.00	650	
10/15/01	Daisun	Invoice dated 10-15-01	5273	\$4,530.00	1010	
10/16/01	Nor-Cal	Invoice # 3990 0276	4800	\$5,300.00	950	
10/17/01	Daisun	Invoice dated 10-17-01	5270	\$5,450.00	1250	
10/19/01	Nor-Cal	Invoice # 3990 1304	4799	\$5,135.00	890	
10/20/01	Daisun	Invoice dated 10-20-01	5267	\$2,930.00	635	
10/22/01	Daisun	Invoice dated 10-22-01	5264	\$1,920.00	440	
10/24/01	Nor-Cal	Invoice # : 3990 1315	4798	\$3,732.50	745	
10/25/01	Daisun	Invoice dated 10-25-01	5261	\$3,570.00	790	
10/26/01	Nor-Cal	Invoice # : 3990 1326	4796	\$4,350.00	900	
10/28/01	Daisun	Invoice dated 10/28/01	5258	\$2,470.00	535	
10/29/01	Daisun	Invoice # 10/29/	5255	\$3,500.00	750	
10/30/01	Daisun	Invoice dated 10-30-01	5252	\$3,750.00	850	
11/02/01	Wong Tung Sfd.	Invoice #461738	1556	\$520.00	104	
11/03/01	Daisun	Invoice dated 11-03-01	4256	\$1,925.00	405	
11/04/01	Daisun	Invoice dated 11-04-01	5243	\$3,815.00	795	
11/05/01	Daisun	Invoice dated 11-05-01	5240	\$3,170.00	770	
11/06/01	Clear Bay	Invoice # CB10-06	5850	\$5,600.00	800	
11/07/01	Daisun	Invoice dated 11-07-01	5237	\$2,505.00	535	
11/10/01	Daisun	Invoice dated 11-10-01	5234	\$4,175.00	1130	
11/12/01	Nor-Cal	Invoice # : 3990 1330	4795	\$1,062.50	250	
11/14/01	Daisun	Invoice dated 11-14-01	5231	\$3,510.00	915	
11/15/01	Daisun	Invoice dated 11-15-01	5228	\$2,420.00	615	
11/16/01	Daisun	Invoice dated 11-16-01	5225	\$900.00	200	
11/16/01	Nor-Cal	Invoice #3990 1341	4794	\$2,668.75	650	
11/17/01	Daisun	Invoice dated 11-17-01	5222	\$2,310.00	620	
11/19/01	Daisun	Invoice dated 11-19-01	5219	\$2,270.00	725	
11/21/01	Daisun	Invoice dated 11-21-01	5216	\$2,430.00	820	
11/25/01		FT's (4)				1,403
11/25/01	Nor-Cal	AWB # 3990 1352	4793	\$4,620.00	890	
11/26/01	Daisun	Invoice dated 11-26-01	5213	\$2,770.00	644	
11/27/01	Daisun	Invoice dated 11-27-01	5210	\$1,810.00	460	
11/28/01	Daisun	Invoice dated 11-28-01	5207	\$1,025.00	360	
11/28/01	Nor-Cal	Invoice # 3990 1363	4792	\$2,825.00	540	
11/30/01	Nor-Cal	Invoice # 50339796	4791	\$981.00	227	
12/01/01	Daisun/Ocean Hvstr	Invoice #Oh120101	4300	\$950.00	250	
12/02/01		FT's (1)				500
12/02/01	Daisun/Ocean Hvstr	Invoice #Oh120201	4304	\$3,570.00	790	
12/02/01	Nor-Cal	Invoice # : 3990 1481	4790	\$3,300.00	600	
12/09/01	Ocean Harvester	Invoice #Oh120801	4305	\$3,561.25	760	

12/7/2003 Toulok Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
12/09/01		FT's (1)				518
12/10/01	Ocean Harvester	Invoice #Oh121001	4310	\$3,060.00	525	
12/11/01	Nor-Cal	Invoice # : 3990 1455	4788	\$5,962.50	1300	
12/12/01	Ocean Harvester	Invoice #Oh121201	4309	\$6,473.75	910	
12/12/01	Nor-Cal	Invoice # : 3990 1444	4789	\$2,880.00	540	
12/14/01	Ocean Harvester	Invoice #Oh121401	4314	\$3,177.50	450	
12/16/01		FT's (1)				100
12/16/01	Nor-Cal	Invoice # : 3990 1466	4787	\$1,925.00	400	
12/17/01	Ocean Harvester	Invoice #Oh121701	4316	\$5,862.50	1050	
12/18/01	Nor-Cal	Invoice # 3990 1470	4786	\$1,835.00	310	
12/19/01	Ocean Harvester	Invoice #Oh121901	4320	\$4,125.00	600	
12/21/01	Ocean Harvester	Invoice #Oh122101	4321	\$2,005.00	340	
12/23/01	Nor-Cal	Invoice 3990 1492	4785	\$2,550.00	550	
12/23/01	Ocean Harvester	Invoice #Oh122301	4322	\$9,700.00	1455	
12/24/01	Ocean Harvester	Invoice #Oh122401	4327	\$7,485.00	1150	
12/29/01	Ocean Harvester	Invoice #Oh122901	4331	\$8,611.00	1337	
12/30/01	Ocean Harvester	Invoice #Oh123001	4333	\$6,145.00	1030	
2002						
01/02/02	Ocean Harvester	Invoice #Oh010202	4335	\$2,377.50	354	
01/04/02	Ocean Harvester	Invoice #Oh010402	4036	\$7,917.50	1085	
01/05/02	Ocean Harvester	Invoice #Oh010502	4035	\$8,937.50	1390	
01/06/02	Nor-Cal	Invoice # 0612 4016	4783	\$2,527.50	580	
01/07/02	Nor-Cal	Invoice # : 0612 4020	4784	\$1,657.50	340	
01/08/02	Ocean Harvester	Invoice #Oh010802	4040	\$7,137.50	1050	
01/09/02	Ocean Harvester	Invoice #Oh010902	4043	\$5,662.00	814	
01/12/02	Ocean Harvester	Invoice #Oh011202	4046	\$6,960.00	930	
01/13/02	Ocean Harvester	Invoice #Oh011302	4049	\$6,170.00	800	
01/14/02	Ocean Harvester	Invoice #Oh011402	4052	\$7,610.00	1055	
01/16/02	Ocean Harvester	Invoice #Oh011602	4055	\$10,102.50	1505	
01/21/02	Ocean Harvester	Invoice #Oh012102	4059	\$3,158.75	510	
01/23/02	Ocean Harvester	Invoice #Oh012302	4058	\$9,665.00	1440	
01/24/02	Ocean Harvester	Invoice #Oh012402	4063	\$4,552.50	645	
01/27/02	Ocean Harvester	Invoice #Oh012702	4066	\$7,415.00	1010	
01/28/02	Ocean Harvester	Invoice #Oh012801	4070	\$9,249.75	1287	
01/30/02	Ocean Harvester	Invoice #Oh013002	4069	\$1,651.25	255	
02/02/02	Ocean Harvester	Invoice #Oh020202	4074	\$7,365.00	1005	
02/03/02	Ocean Harvester	Invoice #Oh020302	4078	\$4,950.50	636	
02/04/02	Ocean Harvester	Invoice #Oh020402	4081	\$8,806.25	1255	
02/08/02	Ocean Harvester	Invoice #Oh020802	4084	\$7,570.00	1070	
02/10/02	Nor-Cal	Invoice dated 2/10	4781	\$3,345.00	660	
02/16/02	Nor-Cal	Invoice dated 2/16	4780	\$3,157.50	560	
02/17/02	Nor-Cal	Invoice dated 2/17	4779	\$2,085.00	445	
02/20/02	Ocean Harvester	Invoice #Oh022002	4086	\$4,618.50	622	
02/21/02	Ocean Harvester	Invoice #Oh022102	4089	\$5,360.00	845	
02/22/02	Ocean Harvester	Invoice #Oh022202	4092	\$3,537.50	500	
02/23/02	Ocean Harvester	Invoice #Oh022302	4095	\$6,335.00	885	
03/02/02	Nor-Cal	Invoice dated 2/3	4778	\$2,897.50	555	
03/03/02	Ocean Harvester	Invoice #Oh030302	4100	\$5,800.00	800	
03/04/02	Ocean Harvester	Invoice #Oh030402	4098	\$6,067.50	860	

12/7/2003 Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
03/06/02	Ocean Harvester	Invoice #Oh030602	4103	\$8,048.75	1160	
03/06/02	Nor-Cal	Invoice dated 3/6/02	4777	\$1,965.00	455	
03/07/02	Nor-Cal	Invoice dated 3/7	4776	\$5,200.00	800	
03/10/02	Ocean Harvester	Invoice #Oh031002	4106	\$6,135.00	840	
03/10/02	Nor-Cal	Invoice dated 3/10	4775	\$3,025.00	650	
03/11/02	Ocean Harvester	Invoice #Oh031102	4110	\$9,168.00	1358	
03/14/02	Ocean Harvester	Invoice #Oh031402	4109	\$5,800.00	800	
03/15/02	Nor-Cal	AK AWB 3990 0361**	6730	\$2,440.76	379	
03/15/02	Ocean Harvester	Invoice #Oh031502	4114	\$1,387.50	300	
03/16/02	Nor-Cal	AK AWB 3990 0442**	6732	\$4,623.92	718	
03/17/02	Ocean Harvester	Invoice #Oh031702	4116	\$7,545.00	1160	
03/18/02	Tacoma Landfill	Seized Product ***	7741	\$9,853.20	1530	
Totals				\$1,600,449.28	260,989	64,577

- * : Total lbs = Invoice Value divided by the Avg. Monthly Mkt. Price/Lb
- ** : Lbs-85% of Total AWB Wt; Value=Avg. Monthly Mkt Price/Lb per Toulouk invoices
- *** : Value= Wt. multiplied by the Avg. Monthly Invoice Price

Total Weight of all Geoducks sold (2000-2002):	260,989
Total Weight of all Geoducks reported on FT's (2000-2002):	64,577
Total Theft Lbs. Of unreported Geoduck (2000-2002):	<u>196,412</u>

Cost of Fish Ticket Geoducks-2000:	\$127,814.25
Cost of Fish Tickets Geoducks-2001:	\$199,789.00
Cost of Fish Tickets Geoducks-2002:	none
TOTAL (2000-2002):	<u>\$327,603.25</u>

Total Geoduck Sales for 2000-2002	\$1,600,449.28
Cost of Fish Ticket Geoducks	\$327,603.25

12/07/03

Toluck Sfd. - \$ Value of Geoduck Theft 0000 - 03/2002

Total Theft Lbs. 2000: 64,990
 Total Theft Lbs. 2001: 95,524
 Total Theft Lbs. 2002: 35,898
 Total Theft Pounds: 196,412

Total Est. Wholesale Theft Value
 2000: \$450,592.20
 2001: \$582,414.70
 2002: \$239,839.13

\$1,272,846.03

2000	Total Value Poached	Total Value on Fish Tickets	Total Theft Pounds	Est. Total Value Theft Lbs
Jan	\$47,402.80	0.00	6,714	\$47,402.80
Feb	\$315.00	0.00	50	\$315.00
Mar	\$0.00	0.00	0	\$0.00
Apr	\$37,927.84	\$41,334.50	474	-\$3,406.66
May	\$112,335.46	\$77,857.75	5,971	\$34,477.71
June	\$51,373.50	\$0.00	7,997	\$51,373.50
July	\$48,045.00	\$3,905.00	6,080	\$44,140.00
Aug	\$72,386.85	\$4,717.00	8,771	\$67,669.85
Sept	\$56,596.00	\$0.00	7,817	\$56,596.00
Oct	\$69,188.75	\$0.00	9,569	\$69,188.75
Nov	\$45,756.25	\$0.00	6,242	\$45,756.25
Dec	\$37,079.00	\$0.00	5,305	\$37,079.00
Totals	\$578,406.45	\$127,814.25	64,990	\$450,592.20

2001	Total Value Poached	Total Value on Fish Tickets	Total Theft Pounds	Est. Total Value Theft Lbs
Jan	\$59,510.00	\$4,692.00	7,779	\$54,818.00
Feb	\$37,770.00	\$0.00	6,033	\$37,770.00
Mar	\$163,423.37	\$95,491.00	7,313	\$67,932.37
Apr	\$129,120.28	\$78,115.00	3,047	\$51,005.28
May	\$17,325.00	\$0.00	2,650	\$17,325.00
June	\$36,575.50	\$4,368.00	5,482	\$32,207.50
July	\$38,294.00	\$2,959.00	6,537	\$35,335.00
Aug	\$50,130.80	\$0.00	8,760	\$50,130.80
Sept	\$39,220.00	\$0.00	8,337	\$39,220.00
Oct	\$74,344.00	\$2,090.00	15,305	\$72,254.00
Nov	\$53,312.25	\$6,826.00	11,052	\$46,486.25
Dec	\$83,178.50	\$5,248.00	13,229	\$77,930.50
Totals	\$782,203.70	\$199,789.00	95,524	\$582,414.70

2002	Total Value Poached	Total Value on Fish Tickets	Total Theft Pounds	Est. Total Value Theft Lbs
Jan	\$102,751.75	\$0.00	15,050	\$102,751.75
Feb	\$57,130.25	\$0.00	8,483	\$57,130.25
Mar	\$79,957.13	\$0.00	12,365	\$79,957.13
Totals	\$239,839.13	\$0.00	35,898	\$239,839.13

* -Value set using actual invoiced receipts and/or average monthly price per pound

1018

Toulok Seafood - Geoduck

Avg. Market Price per Lb. (When used to determine Value of Theft Lbs)

	2000	2001	2002
Jan	\$7.58	Not Used	Not Used
Feb	Not Used	Not Used	Not Used
March	Not Used	\$5.73	\$6.44
April	\$6.03	\$6.92	
May	\$5.63	Not Used	
June	Not Used	\$5.74	
July	\$7.24	\$5.46	
August	\$7.65	\$5.70	
Sept	Not Used	Not Used	
October	Not Used	\$4.72	
Nov	Not Used	\$4.28	
Dec	Not Used	\$5.79	

Average Market Price price per pound was determined by dividing all invoiced monthly receipts with pounds of Geoducks sold by Toulok.

Average Market Price per pound was used to determine a fair market value when Air Waybills, Invoices or other receipts documented pounds of Geoducks sold but did not record the sales price.

12/7/2003	TOULOK SEAFOOD-DNR MONTHLY VALUE				
Month	Total Pounds	FT Pounds	Net Pounds	DNR Monthly Bid Price	DNR Monthly Bid Value
Jan. 2000	6,714	0	6,714	\$4.59	\$30,817.26
Feb. 2000	50	0	50	\$4.59	\$229.50
Mar. 2000	0	0	0	\$4.59	\$0.00
Apr. 2000	7,244	6,770	474	\$3.92	\$1,858.08
May-00	20,584	14,613	5,971	\$3.92	\$23,406.32
Jun. 2000	7,997	0	7,997	\$3.92	\$31,348.24
Jul. 2000	6,638	558	6,080	\$3.92	\$23,833.60
Aug. 2000	9,457	686	8,771	\$3.92	\$34,382.32
Sep. 2000	7,817	0	7,817	\$3.92	\$30,642.64
Oct. 2000	9,569	0	9,569	\$3.92	\$37,510.48
Nov. 2000	6,242	0	6,242	\$3.92	\$24,468.64
Dec. 2000	5,305	0	5,305	\$3.92	\$20,795.60
Total 2000	87,617	22,627	64,990		\$259,292.68
Jan. 2001	8,592	813	7,779	\$3.92	\$30,493.68
Feb. 2001	6,033	0	6,033	\$3.92	\$23,649.36
Mar. 2001	28,532	21,219	7,313	\$3.92	\$28,666.96
Apr. 2001	18,670	15,623	3,047	\$3.92	\$11,944.24
May-01	2,650	0	2,650	\$3.92	\$10,388.00
Jun. 2001	6,367	885	5,482	\$3.92	\$21,489.44
Jul. 2001	7,002	465	6,537	\$3.92	\$25,625.04
Aug. 2001	8,760	0	8,760	\$3.92	\$34,339.20
Sep. 2001	8,337	0	8,337	\$3.80	\$31,680.60
Oct. 2001	15,729	424	15,305	\$3.80	\$58,159.00
Nov. 2001	12,455	1,403	11,052	\$3.80	\$41,997.60
Dec. 2001	14,347	1,118	13,229	\$3.80	\$50,270.20
Total 2001	137,474	41,950	95,524		\$368,703.32
Jan. 2002	15,050	0	15,050	\$3.80	\$57,190.00
Feb. 2002	8,483	0	8,483	\$3.80	\$32,235.40
Mar. 2002	12,365	0	12,365	\$3.80	\$46,987.00
Total 2002	35,898	0	35,898		\$136,412.40
Total 2000	\$259,292.68		Net Pounds 2000		64,990
Total 2001	\$368,703.32		Net Pounds 2001		95,524
Total 2002	\$136,412.40		Net Pounds 2002		35,898

229 4/13/2004 88871

Toulok Crab Sales Summary

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
01/07/00		\$2.55		2831	Toulok Purchase	Toulok		1500 lbs. Fergus	\$3,825.00
01/08/00	787	\$2.85	\$2,242.95	3872	Invoice #074761	Ranch 99/TNT			
01/09/00	622	\$2.85	\$1,772.70	3873	Invoice #074762	Ranch 99			
01/10/00	3915			6200	Canadian Health	Clear Bay			
01/16/00	768	\$3.10	\$2,380.80	3876	Invoice #074765	Ranch 99			
01/18/00	458	\$3.15	\$1,442.70	3877	Invoice #074766	Ranch 99			
01/18/00	7138	\$2.75	\$19,629.50	6510	Invoice #461712	Clear Bay			
01/21/00		\$2.55		2827	Toulok Purchase	Toulok		1748 lbs. Fergus	\$4,457.40
01/21/00	597	\$3.15	\$1,880.55	3879	Invoice #074768	Ranch 99			
01/23/00	650	\$3.15	\$2,047.50	3880	Invoice #074769	Ranch 99			
01/24/00	518	\$3.25	\$1,683.50	3882	Invoice #074771	Ranch 99			
01/26/00	105	\$3.25	\$341.25	3885	Invoice #074774	Ranch 99			
01/26/00	208	\$3.25	\$676.00	2822	Toulok Record	Shearwater			
01/29/00	443	\$3.35	\$1,484.05	3886	Invoice #074776	Ranch 99			
02/05/00		\$2.70		2868/2870	Toulok Purchase	Toulok		1061 lbs. Bay Fish	\$2,864.70
02/05/00	491	\$3.10	\$1,552.10	3887	Invoice #074779	Ranch 99			
02/08/00	475	\$3.10	\$1,472.50	3888	Invoice #074780	Ranch 99			
02/09/00		\$2.75		2819	Toulok Purchase			1029 lbs. Bay Fish	\$2,829.75
02/13/00	485	\$3.20	\$1,552.00	3889	Invoice #074781	Ranch 99			
02/14/00	70	\$3.20	\$224.00	2888	Toulok Record	Express Sfd.	#5114		
02/17/00	364	\$3.00	\$1,092.00	3896	Invoice #239851	Ranch 99			
02/23/00	425	\$3.10	\$1,317.50	3891	Invoice #074786	Ranch 99			
02/25/00	270	\$3.20	\$864.00	3893	Invoice #074790	Ranch 99			
02/25/00	100	\$3.25	\$325.00	519	Check	Express Sfd.	5128		
03/07/00	227	\$3.40	\$771.80	3894/2829	Invoice #074791	Ranch 99			
03/10/00	123	\$3.40	\$421.00	523	Check	Express Sfd.	5145		
03/11/00	59	\$3.40	\$200.75	523	Check	Express Sfd.	5146		
03/24/00	157	\$3.40	\$534.75	529	Check	Express Sfd.	5157		
03/24/00	424	\$3.40	\$1,440.50	1417	Check	Wong Tung	16179		
03/26/00	163	\$3.40	\$553.00	529	Check	Express Sfd.	5159		
04/01/00	104	\$3.50	\$364.00	1453	Check	Express Sfd.	5164		
04/14/00	201	\$3.50	\$703.50	2844	Toulok Records	Wheeler Sfd			
04/14/00	126	\$3.50	\$441.00	2844	Toulok Records	Green Valley			
04/15/00	145	\$3.50	\$507.50	2844	Toulok Records	Express Sfd.			
05/09/00	155	\$4.50	\$697.50	1518	Invoice # (none)	Wong Tung			

Toulok Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
05/18/00	1239	\$3.60	\$4,460.40	6438	Invoice #18052000	Clear Bay			
05/20/00	153	\$3.60	\$550.80	1318	Check #6053	Express Sfd.	6053		
05/21/00	285	\$3.75	\$1,068.00	1318/2818	Toulok Record	Express Sfd.	6054		
05/22/00	94	\$3.60	\$388.40	6485	Invoice #220500	Clear Bay			
05/25/00	130	\$3.75	\$487.50	1338	Check	Express Sfd.	6058		
05/27/00	389	\$3.75	\$1,458.75	6487	Invoice #27052000	Clear Bay			
05/29/00	663	\$3.60	\$2,386.80	6490.1	Invoice #290500	Clear Bay			
05/31/00	636	\$3.60	\$2,289.60	6056	Invoice #310500	Clear Bay			
06/03/00		\$4.35		2033	Toulok Purchase	Toulok		2,750 lbs. C.B	\$11,962.50
06/06/00	241	\$3.60	\$867.60	2653	Toulok Records	Express Sfd.			
06/07/00		\$2.40		2793	Toulok Purchase			504 lbs. Chads	\$1,209.60
06/07/00	504	\$2.55	\$1,285.20	2793/2797	Invoice #510077	Nor-Cal			
06/07/00	1011	\$3.60	\$3,639.60	6494	Invoice #06072000	Clear Bay			
06/08/00		\$2.40		2793	Toulok Purchase			720 lbs. Chads	\$1,728.00
06/08/00	720	\$2.55	\$1,836.00	2793/2798	Invoice # 510078	Nor-Cal			
06/09/00	23		Gave Away	2662	Tk outgoing sales	C. Robbins			
06/10/00	1658	\$3.60	\$5,968.80	6497	Inv# 100600	Clear Bay			
06/13/00	122	\$3.60	\$439.20	2663	Toulok Record	Green Valley			
06/15/00	523	\$3.10	\$1,621.30	3897	Invoice #400968	Ranch 99			
06/15/00	1568	\$3.60	\$5,644.80	6046	Invoice #150600	Clear Bay			
06/21/00	448	\$3.63	\$1,629.00	2664/6058	Tk Record/Check Stub	Hongland	7965		
06/22/00	138	\$3.60	\$496.80	2665	Toulok Record	Green Valley			
06/23/00	487	\$3.10	\$1,509.70	3911	Invoice #563811	Ranch 99			
06/23/00	106	\$3.00	\$318.00	2652	Toulok Record	Express Sfd.			
06/24/00	172	\$3.15	\$541.00	2666/2653	Toulok Record	Express Sfd.			
06/24/00	503	\$3.00	\$1,509.00	6069/2653	Invoice #400973	Hongland	7969		
06/25/00	339	\$3.10	\$1,050.90	3899	Invoice #400974	Ranch 99			
06/25/00	49	\$1.87	\$92.00/Cash	2057	Toulok record	Uncle Jeff			
06/26/00		\$2.75		6525	Toulok Purchase			3240 lbs. C.B	\$8,910.00
06/26/00	1037	\$2.60	\$2,696.20	3900	Invoice #400975	Ranch 99			
06/27/00	600	\$2.60	\$1,560.00	4484	Invoice	Clear Bay	FiveO/OHvstr		
06/28/00	266	\$3.60	\$957.60	7905	Invoice #143725	Green Valley			
06/28/00	236	\$3.60	\$849.60	2058	Toulok record	Matt			
06/29/00	105	\$3.20	\$336.00	2652	Toulok Record	Wild Salmon			
06/29/00		\$2.60		6524	Toulok Purchase			2021 lbs. C.B.	\$5,254.60

229 4/13/2004 50872

229 4/13/2004 00073

Toulok Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
06/30/00	142	\$2.90	\$413.25	2652	Toulok Record	Express Sfd.			
06/30/00	1918	\$2.60	\$4,986.80	3901	Invoice #400976	Ranch 99			
06/30/00	234	\$3.00	\$702.00	2058	Toulok record	Jeff Choke			
07/02/00	1083	\$2.60	\$2,815.80	3902	Invoice #400977	Ranch 99			
07/03/00	899	\$2.60	\$2,337.40	3903	Invoice #400978	Ranch 99			
07/06/00	505	\$2.80	\$1,414.00	2670/3904	Invoice #400979	Ranch 99			
07/09/00	803	\$2.90	\$2,328.70	3905	Invoice #400980	Ranch 99			
07/10/00	117	\$2.90	\$338.80	3592	Check Register	Green Valley	29338		
07/12/00	91	\$3.00	\$273.00	2671	Toulok Records	Express Sfd.			
07/13/00	573	\$3.10	\$1,776.30	3906	Invoice #400982	Ranch 99			
07/15/00	93	\$2.80	\$260.40	2652/3573	Toulok Record/GVPJ	Green Valley			
07/15/00	782	\$3.10	\$2,424.20	3920	Invoice #99RM001	Ranch 99			
07/15/00	105	\$3.00	\$315.00	2652	Toulok Record	Express Sfd.			
07/18/00	219	\$2.80	\$613.20	2675/3555	Check/Toulok record	Green Valley	29386		
07/20/00	101	\$3.00	\$303.00	2652/2675	Toulok records	Express Sfd.			
07/23/00	106	\$3.00	\$318.00	2652	Toulok record	Express Sfd.			
07/23/00	326	\$3.10	\$1,010.60	3908	Invoice #400991	Ranch 99			
07/27/00	243	\$2.80	\$680.40	2676/3556	Check/Toulok record	Green Valley	29461		
07/27/00	371	\$2.80	\$1,038.80	1519	Invoice #400993	Wong Tung			
07/27/00	116	\$3.00	\$348.00	2652/2676	Toulok records	Express Sfd.			
07/28/00	519	\$2.80	\$1,453.20	1520	Invoice #400995	Wong Tung			
07/28/00	309	\$2.95	\$911.55	3909	Invoice #400996	Ranch 99			
07/29/00	533	\$2.80	\$1,492.40	1521	Invoice #400997	Wong Tung	16629		
07/29/00	621	\$2.95	\$1,831.95	3910	Invoice #400998	Ranch 99			
07/31/00	79	\$3.00	\$237.00	3563	Check	Green Valley	31493		
08/01/00	501	\$2.85	\$1,427.85	1522	Invoice #400999	Wong Tung			
08/02/00	358	\$2.85	\$1,020.30	1523	Invoice #401000	Wong Tung	16641		
08/04/00	355	\$2.85	\$1,011.75	1524	Invoice #563815	Wong Tung			
08/04/00	10	\$2.85	\$28.50	2680	Toulok record	Lori			
08/05/00	400	\$2.80	\$1,120.00	6501	Invoice #200805	Clear Bay			
08/08/00	419	\$2.90	\$1,194.15	1525	Invoice #563818	Wong Tung	16659		
08/08/00	64	\$2.90	\$185.60	2659/3558	Check	Green Valley	29527		
08/10/00	660	\$2.90	\$1,914.00	1526	Invoice #563822	Wong Tung	16665		
08/12/00	103	\$2.90	\$298.70	1527	Invoice #563823	Wong Tung			
08/12/00	51	\$2.90	\$147.90	3572	Purchase Journal	Green Valley			

Toulak Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
08/14/00	487	\$2.75	\$1,339.25	6523	Toulak Purchase				
08/14/00	264	\$2.75	\$765.60	1529	Invoice #563826	Wong Tung	16679	1740 lbs. C.B.	\$4,785.00
08/14/00	1029	\$2.75	\$2,829.75	1528	Invoice #563824	Wong Tung	16676		
08/15/00	211	\$2.90	\$611.90	3912	Invoice #563825	Ranch 99			
08/15/00	78	\$2.95	\$232.00	1530	Invoice #563827	Wong Tung	16679		
08/19/00		\$2.75		3560	Check	Green Valley	29573		
08/19/00	1308	\$2.75	\$3,588.60	6522	Toulak Purchase			1308 lbs. C.B.	\$3,597.00
08/19/00	130	\$2.95	\$390.00	3913	Invoice #563829	Ranch 99			
08/19/00	590	\$2.95	\$1,740.50	3562	Check	Green Valley	31635		
08/20/00	78	\$2.95	\$232.00	1531	Invoice #563831	Wong Tung	16694		
08/21/00		\$2.95		3557	Check	Green Valley	29625		
08/25/00	1263	\$2.85	\$3,599.55	6526	Toulak Purchase			800 lbs. C.B.	\$2,200.00
08/26/00	612	\$2.95	\$1,805.40	3919	Invoice #782101	Ranch 99			
08/26/00	93	\$2.95	\$275.50	1431/1532	Check/Invoice #563833	Wong Tung	16720		
09/02/00	784	\$3.15	\$2,469.60	3559	Check	Green Valley	29659		
09/05/00	609	\$2.75	\$1,918.35	3914	Invoice #563834	Ranch 99		620 lbs. C.B.	\$1,705.00
09/07/00	850	\$3.10	\$2,635.00	6526	Toulak Purchase			850 lbs. C.B.	\$2,337.50
09/11/00	269	\$3.25	\$874.25	3922	Invoice #99RM003	Ranch 99			
09/12/00	975	\$2.75	\$3,168.75	3915	Invoice #563836	Ranch 99		1000 lbs. C.B.	\$2,750.00
09/17/00	1924	\$3.40	\$6,541.60	6526	Toulak Purchase			1950 lbs. C.B.	\$5,362.50
09/18/00	224	\$3.30	\$739.20	3923	Invoice #99RM004	Ranch 99			
09/22/00	1072	\$3.20	\$3,430.40	6526	Toulak Purchase			1100 lbs. C.B.	\$3,025.00
09/27/00	100	\$3.00	\$300.00	3924	Invoice #99RM005	Ranch 99			
09/29/00	1667	\$2.40	\$4,000.80	1533	Invoice #563837	Wong Tung	16792		
09/29/00	767	\$2.20	\$1,687.40	6526	Toulak Purchase			1700 lbs. C.B.	\$3,400.00
10/06/00	1587	\$2.20	\$3,491.40	3925	Invoice #99RM006	Ranch 99			
10/08/00		\$1.70		3554	Check	Green Valley	29864		
				6526	Toulak Purchase				
				3926	Invoice #99RM007	Ranch 99			
				3916	Invoice #563838	Ranch 99			
				3927	Invoice #99RM008	Ranch 99			
				2910	Toulak Purchase			1686 Seawind	\$2,866.20

225 4/10/2004 9:52

Toulak Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
10/08/00	1653	\$2.20	\$3,636.60	3917	Invoice #563842	Ranch 99			
10/10/00	1380	\$2.20	\$3,036.00	3928	Invoice #99RM010	Ranch 99			
10/14/00	736	\$2.10	\$1,545.60	1535	Invoice #563844	Wong Tung	16855		
10/14/00	548	\$2.30	\$1,260.40	3918	Invoice #563843	Ranch 99			
10/25/00	120	\$2.25	\$270.00	3553	Check	Green Valley	30022		
10/25/00	717	\$2.30	\$1,649.10	1536	Invoice #563846	Wong Tung	16884		
11/09/00	351	\$2.30	\$807.30	1539	Invoice #563849	Wong Tung	16935		
11/09/00	110	\$2.30	\$252.50	3351/3585	Check	Green Valley	30084		
11/17/00	87	\$2.30	\$200.00	3352/3584	Check	Green Valley	30158		
11/21/00	818	\$2.40	\$1,963.20	6102	Invoice #563850	Wong Tung	16965		
11/24/00	544	\$2.40	\$1,305.60	1439	Check	Wong Tung	16968		
12/02/00	100	\$2.50	\$250.00	3589	Purchase Journal	Green Valley	30242		
12/09/00	737	\$2.60	\$1,916.20	1440/1540	Check/Invoice#461703	Wong Tung	17014		
12/17/00	120	\$2.60	\$312.00	3590	Purchase Journal	Green Valley			
12/18/00	754	\$2.30	\$1,734.20	1541	Invoice #461705	Wong Tung			
12/18/00	108	\$2.30	\$248.00	3566	Check	Green Valley	30324		
12/20/00		\$1.70		6091	Toulak Purchase			1215 Donovick	\$2,065.50
12/20/00	1804	\$2.40	\$4,329.60	7884	Check	Newport Sfd.			
Unknown		\$2.35		2935	Invoice #413868			2314 Island Sfd.	\$5,437.90
12/20/00	4450	\$2.00	\$8,900.00	6503	Invoice #2212	Clear Bay			
12/21/00		\$1.70		6091	Toulak Purchase			1561 Donovick	\$3,163.70
12/22/00		\$2.20		3532/6091	Toulak Purchase			4117 Donovick	\$9,057.40
12/29/00	215	\$2.50	\$537.50	3591	Purchase Journal	Green Valley	30374		
12/31/00		\$2.25		2938	Invoice #413869			5475 Island Sfd	\$12,318.75
12/31/00	5475	\$2.40	\$13,140.00	6505	Invoice #311200C	Clear Bay			
Unknown		\$2.60		2937	Invoice (No #)			3793 Island Sfd	\$9,861.80
01/19/01	3225	\$2.75	\$8,868.75	6512	Invoice #461713	Clear Bay			
01/31/01	54	\$2.50	\$133.88	3564/3588	Check & P.I.	Green Valley	30511		
02/09/01	756	\$3.50	\$2,646.00	6514	Invoice #210209	Clear Bay			
02/25/01	587	\$3.50	\$2,054.50	1542	Invoice #461715	Wong Tung			
03/09/01	569	\$3.80	\$2,162.00	6097	Invoice #461716	Wong Tung			
03/26/01	463	\$3.80	\$1,759.40	6101	Invoice #461717	Wong Tung			
04/02/01	449	\$4.00	\$1,796.00	1545/5368	Check/Invoices#461718	Wong Tung	16737		

Toulak Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
04/06/01	360	\$4.00	\$1,440.00	1544	Invoice #461719	Wong Tung	16746		
04/07/01	257	\$4.00	\$1,028.00	1543	Invoice #461720	Wong Tung			
04/13/01	272	\$4.00	\$1,088.00	1546	Invoice #461721	Wong Tung	16775		
04/24/01	380	\$4.50	\$1,710.00	2388	Invoice #00742401	Dakon			
04/27/01	746	\$4.50	\$3,357.00	2689	Invoice #270401	Hongland			
04/28/01	1217	\$5.01	\$6,098.97	6156	Customs	Clear Bay			
05/01/00	811	\$4.50	\$3,649.50	2687	Invoice #010501	Hongland			
05/05/01	342	\$4.50	\$1,539.00	1547	Invoice #461722	Wong Tung	16833		
05/07/01	441	\$4.50	\$1,984.50	2688	Invoice #070501	Hongland			
05/17/01	598	\$5.00	\$2,990.00	1548	Invoice (No #)	Wong Tung	16871		
05/18/01	545	\$4.75	\$2,588.75	1549	Invoice #51801	Wong Tung			
05/18/01	25	\$2.00	\$50.00	1549	Invoice #51801	Wong Tung	"Dead Almost"		
05/26/01	839	\$4.75	\$3,985.25	1550	Invoice #461723	Wong Tung	16895		
06/01/01	307	\$4.50	\$1,381.50	6103	Invoice #461724	Wong Tung	16911		
06/19/01	469	\$2.75	\$1,289.75	1504/1550.1	Invoice #461725	Wong Tung	16980		
06/23/01	670	\$2.90	\$1,943.00	1505/6099	Check/Invoice#461726	Wong Tung	16995		
07/03/01	50	\$3.00	\$150.00	3575	Purchase Journal	Green Valley			
07/07/01	513	\$3.00	\$1,539.00	1506/1551	Check/Invoices#471551	Wong Tung	17046		
07/14/01	399	\$3.00	\$1,197.00	1551	Invoice #461728	Wong Tung	17071		
07/17/01	40	\$3.00	\$120.00	3574	Purchase Journal	Green Valley			
07/31/01	697	\$2.70	\$1,881.90	1552	Invoice #461729	Wong Tung	17136		
07/31/01	79	\$3.00	\$237.00	3587 & 3605	Check/Register	Green Valley	31493		
08/10/01	386	\$2.70	\$1,042.20	1553	Invoice #461730	Wong Tung	17166		
08/18/01	130	\$3.00	\$390.00	3586/3606	Check/Register	Green Valley	31635		
08/29/01	247	\$3.00	\$741.00	1510	Check	Wong Tung	17212		
09/07/01	410	\$3.00	\$1,230.00	1511	Check	Wong Tung	17250		
09/12/01	173	\$3.20	\$553.60	1512/1554	Check/Invoices#461731	Wong Tung	17265		
09/22/01	80	\$3.20	\$256.00	6096	Invoice #471735	Wong Tung	Pd. Cash		
09/27/01	100	\$3.00	\$300.00	856	Check	Green Valley	29864		
10/06/01	100	\$3.00	\$300.00	3567/3607	Check/ Register	Green Valley	31934		
10/07/01	650	\$2.00	\$1,300.00	1513/1555	Invoice #461736	Wong Tung	17334		
10/20/01	209	\$3.00	\$627.00	3608/3610	Check/Register	Green Valley	32009		
11/02/01	1670	\$2.20	\$3,674.00	1514/1556	Check/Invoices#461738	Wong Tung	17419		
11/02/01	30	\$1.00	\$30.00	1556	Invoice #461738	Wong Tung	17419		
11/05/01	158	\$3.00	\$474.00	3569/3612	Check/Register	Green Valley	32078		
11/10/01	140	\$2.50	\$350.00	3611/3570	Check/Register	Green Valley	32135		

Toullok Crab Sales Summary

12-12-2003

Date	Pounds	Price lb.	Value	Evidence #	Type Record	Customer	Check #	Purchases From	Amount Paid*
12/05/01	124	\$3.00	\$372.00	2295	Invoice #471553	Green Valley	32246		
12/05/01	771	\$2.50	\$1,927.50	1515/1557	Check/Invoice#471552	Wong Tung	17513		
12/22/01	1438	\$2.50	\$3,594.50	1516	Check	Wong Tung	17553		
02/05/02	712	\$2.50	\$1,780.00	1558	Invoice #471554	Wong Tung	17691		
02/27/02	835	\$2.40	\$2,004.00	1517	Check	Wong Tung	17748		
TOTALS	111348		\$315,280.00					Total Legal Purchases:	45,802 lbs. @ \$116,974.80

Toullok Crab Sales and Purchase Summary of Pages 1-7

Page	Sales Pounds	Value	Page	Purchases Pounds	Value
1	20,773	\$50,615.90	1	5,338	\$13,976.85
2	14,445	\$47,846.55	2	9,235	\$29,064.70
3	13,809	\$38,972.50	3	0	\$0.00
4	16,971	\$48,936.80	4	12,754	\$32,028.20
5	26,930	\$66,714.33	5	18,475	\$41,905.05
6	14,540	\$52,515.92	6	0	\$0.00
7	3,880	\$9,678.00	7	0	\$0.00
TOTAL	111,348	\$315,280.00	TOTAL	45,802	\$116,974.80

Crab Sold 111,348
 Dead Crab 7,048
 Total Crab 118,396

Total Crab Purchases 45,802
 Total Illegal [REDACTED]

Total of all Crab Sold: \$315,280.00
 Total Legal Purchases: \$116,974.80
TOTAL PROFIT [REDACTED]

Toulak Dead Crab Summary
 January 1, 2000 through March 18, 2002

Date	Pounds	Price lb.	Value	Evidence #	Type Record
01/23/00	190			2821	Toulak Record
01/24/00	57			2821	Toulak Record
01/26/00	20			2822	Toulak Record
01/27/00	18			2825	Toulak Record
01/28/00	20			2825	Toulak Record
01/29/00	6			2825	Toulak Record
02/08/00	16			2830	Toulak Record
02/11/00	42			2830	Toulak Record
02/13/00	35			2830	Toulak Record
05/20/00	312			2809	Toulak Record
06/09/00	5920		\$23,374.50	2041	Insurance Claim
06/10/00	2			2662	Toulak Record
06/15/00	68			2663	Toulak Record
06/20/00	15			2664	Toulak Record
06/23/00	7			2665	Toulak Record
06/24/00	33			2666	Toulak Record
06/26/00	56			2667	Toulak Record
06/28/00	9			2668	Toulak Record
07/15/00	121			2673	Toulak Record
08/04/00	36			2680	Toulak Record
05/18/01	65			1549	Toulak Record
Total Dead					7048

APPENDIX “B”

Five Oceans Seafood Sales Statement

APPENDIX “C”

Toulouk Seafood Records/Invoices/Receipts

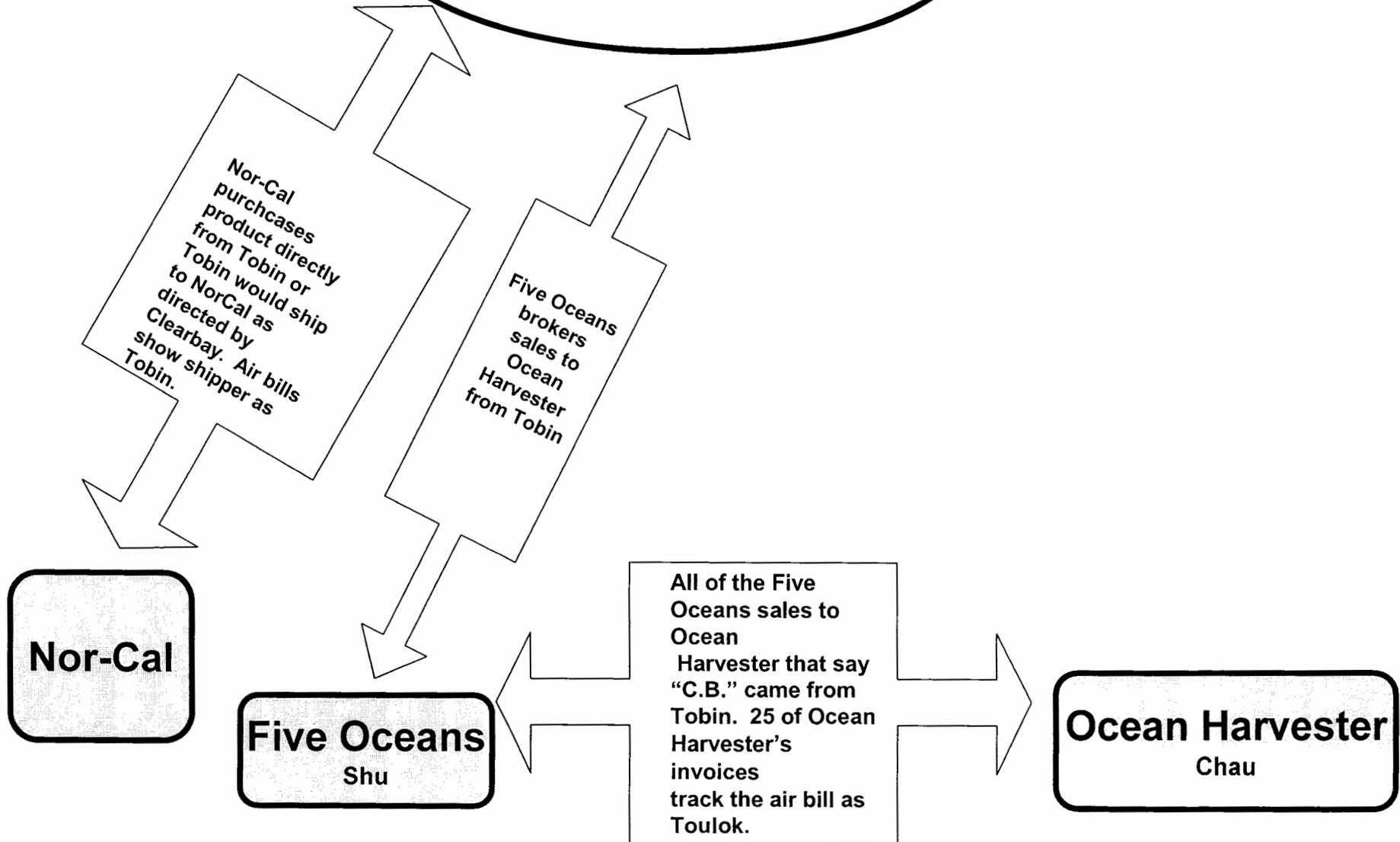
12/7/2003 Toulouk Seafood Records/Invoices/Receipts - Geoduck						
Date	Customer	Type Records	Evid#	Value-US\$	Lbs	FT Lbs
01/23/01	Clear Bay/FiveO	Invoice # FOSS2109	8088	\$3,375.00	450	
01/23/01	Nor-Cal	Invoice #NCS210123	4836	\$620.00	100	
01/23/01	Clear Bay	Invoice #210123	5910	\$1,927.50	257	
01/24/01	Clear Bay	Invoice #210124	5907	\$975.00	130	
01/24/01	Nor-Cal	Invoice #NCS210124	4839	\$2,745.00	450	
01/25/01	Dakon	Invoice #240101	7179	\$1,300.00	200	
01/30/01	Clear Bay	Invoice #210130	5904	\$2,715.00	362	
02/11/01	Clear Bay/FiveO	Invoice # FOSS 2110	8089	\$4,350.00	700	
02/13/01	Clear Bay/ FiveO	Invoice # FOSS 2111	8090	\$1,850.00	300	
02/13/01	Clear Bay	Invoice #210213	5900	\$2,750.00	500	
02/19/01	Clear Bay/FiveO	Invoice #27308	4575	\$4,995.00	690	
02/19/01	Clear Bay/FiveO	Invoice # FOSS 2112	8091	\$2,750.00	450	
02/20/01	Dakon	Invoice #200201	7172	\$1,500.00	200	
02/21/01	Dakon	Invoice #210201	7173	\$1,910.00	259	
02/22/01	Smoki Foods	Invoice #98856T	5793	\$5,080.00	720	
02/26/01	Clear Bay	Invoice #210226	5897	\$1,027.50	137	
02/27/01	Clear Bay/FiveO	Invoice # FOSS 2113	8092	\$1,500.00	200	
02/27/01	Nor-Cal	Invoice #NCS210227	4837	\$3,480.00	600	
02/27/01	Clear Bay	Invoice #210227	5894	\$577.50	77	
02/28/01	Smoki Foods	S/O 3763C	5788/89	\$6,000.00	1200	
03/01/01	Clear Bay	Invoice #0301	5891	\$4,087.50	545	
03/03/01	Clear Bay/FiveO	Invoice # FOSS 2114	8093	\$3,450.00	550	
03/04/01	Clear Bay	Invoice # CB03-04-01	2060	\$5,250.00	750	
03/05/01	Clear Bay/FiveO	Invoice # FOSS 2115	8094	\$815.00	165	
03/06/01	Nor-Cal	AK AWB 3117 8696**	6702	\$1,386.66	242	
03/06/01	Clear Bay/FiveO	Invoice # FOSS 2116	8095	\$1,900.00	300	
03/07/01		FT's (1)				4,689
03/07/01	Smoki Foods	Toulouk Invoice	2638	\$4,935.00	987	
03/08/01	Nor-Cal	AK AWB 3117 8663**	6704	\$2,498.28	436	
03/08/01	Nor-Cal	AK AWB 3117 8361**	6700	\$1,667.43	291	
03/08/01	Clear Bay/FiveO	Invoice # FOSS 2117	8096	\$2,885.00	435	
03/08/01	Clear Bay	Invoice #CB03-08-01	5888	\$15,526.50	2823	
03/10/01	Clear Bay/FiveO	Invoice # FOSS 2118	8097	\$630.00	90	
03/12/01	Nor-Cal	AK AWB 3117 8722**	6707	\$1,667.43	291	
03/12/01	Clear Bay/FiveO	Invoice # FOSS 2119	8098	\$1,050.00	150	
03/12/01	Clear Bay	Invoice #CB03-12-01	5885	\$5,978.00	854	
03/13/01	Nor-Cal	AK AWB 3117 8744**	5492	\$2,171.67	379	
03/13/01	Clear Bay/FiveO	Invoice # FOSS 2120	8099	\$2,149.00	408	
03/14/01		FT's (2)				7,683
03/14/01	Smoki Foods	Toulouk Invoice	5679	\$8,070.00	1614	
03/15/01	Nor-Cal	AK AWB 3117 8372**	6711	\$3,609.09	630	
03/15/01	Clear Bay	Invoice #CB03-15-01	5882	\$22,935.00	4170	
03/16/01	Clear Bay/FiveO	Invoice # FOSS 2121	8100	\$3,550.00	650	
03/20/01	Smoki Foods	Toulouk Invoice	5729	\$1,037.50	207	
03/21/01		FT's (3)				766
03/21/01	Nor-Cal	AK AWB 3117 8420**	6696	\$830.85	145	
03/21/01	Clear Bay	Invoice # 210321	5879	\$4,087.50	545	
03/22/01		FT's (3)				789
03/22/01	FiveO/Ocean Hvstr	Invoice #FOSS 2122	8101	\$750.00	100	
03/22/01	Clear Bay	Invoice #210322	5876	\$2,167.50	289	
03/23/01	Nor-Cal	AK AWB 3990 1002**	6698	\$3,162.96	552	

APPENDIX “D”

Tobin Sales Chart

**CLEARBAY
via TOBIN/TOULOK***

* Diagram based on Harrington Affidavit #2 at 4-5 and Exhibit 2.



APPENDIX “E”

Restitution Award Chart

RESTITUTION AWARD

CRAB

198,305.20	Harvested Crab
42,000.00	Recovery of Crab Pots
7,500.00	Sonar to Locate Crab
\$247,803.00	TOTAL (\$2 off in favor of defendant)

GEODUCK

764,408.40	DNR Auction Value of Geoduck
15,000.00	Secretary to manage evidence
30,000.00	Forensic Accountant
70,000.00	Resurvey Geoduck Tracts
\$879,408.40	TOTAL

CP 77 -78, 243-244

CP 245-254 (Brief of State in support of Restitution)